APHC010053592025

IN THE HIGH COURT OF ANDHRA PRADESH
AT AMARAVATI **[3488]**
(Special Original Jurisdiction)

WEDNESDAY ,THE TWELFTH DAY OF FEBRUARY
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE HARINATH.N

WRIT PETITION NO: 2933/2025

Between:

Om Sai Professional Detective And Security Services Private Limited **...PETITIONER**

AND

The Assistant Commissioner **...RESPONDENT**

Counsel for the Petitioner:

1. M NAGA DEEPAK

Counsel for the Respondent:

1. GP FOR COMMERCIAL TAX

The Court made the following order: *(per Hon'ble Sri Justice R. Raghunandan Rao)*

The petitioner was served with the show cause notice, in Form No.DRC-01, bearing Ref No.ZD371123010591W, dated 20.11.2023, and the assessment order, in Form GST DRC-07, Ref No.ZD3707240136499, dated 15.04.2024, passed by the respondent, under the Goods and Service Tax Act, 2017 [for short "the GST Act"] for the period 2018-2019, these orders have been challenged by the petitioner.

2. The show cause notice, in Form No.DRC-01, and the assessment order, in Form GST DRC-07, is challenged by the petitioner, on various grounds, including the ground that the said proceedings did not contain a DIN number.

3. Learned Government Pleader for Commercial Tax, on instructions, submits that there is no DIN number on the impugned assessment orders.

4. The question of the effect of non-inclusion of DIN number on proceedings, under the G.S.T. Act, came to be considered by the Hon'ble Supreme Court in the case of ***Pradeep Goyal Vs. Union of India & Ors***[1]. The Hon'ble Supreme Court, after noticing the provisions of the Act and the circular issued by the Central Board of Indirect Taxes and Customs *(herein referred to as "C.B.I.C.")*, had held that an order, which does not contain a DIN number would be *non-est* and invalid.

5. A Division Bench of this Court in the case of ***M/s. Cluster Enterprises Vs. The Deputy Assistant Commissioner (ST)-2, Kadapa*** [2], on the basis of the circular, dated 23.12.2019, bearing No.128/47/2019-GST, issued by the C.B.I.C., had held that non-mention of a DIN number would mitigate against the validity of such proceedings. Another Division Bench of this Court in the case of ***Sai Manikanta Electrical Contractors Vs. The***

[1] 2022 (63) G.S.T.L. 286 (SC)
[2] 2024 (88) G.S.T.L. 179 (A.P.)

Deputy Commissioner, Special Circle, Visakhapatnam[3], had also held that non-mention of a DIN number would require the order to be set aside.

6. In view of the aforesaid judgments and the circular issued by the C.B.I.C., the non-mention of a DIN number in these orders, which was uploaded in the portal, requires the impugned order to be set aside.

7. Accordingly, this Writ Petition is disposed of setting aside the show cause notice, in Form No.DRC-01, bearing Ref No.ZD371123010591W, dated 20.11.2023, and the assessment order, in Form GST DRC-07, Ref No.ZD3707240136499, dated 15.04.2024, passed by the respondent, with liberty to the respondent to conduct fresh assessment, after giving notice and by assigning a DIN number to the said order. The period from the date of the impugned assessment orders, till the date of receipt of this Order shall be excluded for the purposes of limitation. There shall be no order as to costs.

R RAGHUNANDAN RAO, J

HARINATH.N

LSP

[3] 2024 (88) G.S.T.L. 303 (A.P.)

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THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

AND

THE HONOURABLE SRI JUSTICE HARINATH

WRIT PETITION No.2933 of 2025

(per Hon'ble Sri Justice R Raghunandan Rao)

12.02.2025

LSP