IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.03.2026

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.No.34936 of 2025
and
WMP No.39112 of 2025

Sree Balasu Prabhakara Pattabi Rama Rao
R/o Old No.159, New No.46,
Luz Church Road,
Mylapore, Chennai-600004. : Petitioner

Vs.

1.Commissioner of Customs (Appeals II)
60 Rajaji Salai,
Customs House, Chennai-600 001.

2.Additional Commissioner of Customs, Group 1,
Office of Commissioner of Customs, Chennai II (Imports)
Customs House, No.60 Rajaji Salai,
Chennai 600 001.

3.Deputy Commissioner,
Recoveries and Redressal Unit (RRU),
Customs House, No.60, Rajaji Salai,
Chennai-600 001. : Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue Writ of Certiorari, calling for the records in Order in Appeal Seaport, C.Cus.II. No.1024 and 1025/2024 dated 05.11.2024, passed by respondent No.1 and quash the same as non-est and illegal.

For Petitioner : Mr.Srinath Sridevan
Senior Counsel
For M/s Mekhla Anand

For Respondents : Mr.G.Meganathan
Standing Counsel

ORDER

The present writ petition is filed challenging the impugned order in appeal dated 05.11.2024 on the limited ground that appellate order does not contain/incorporate Document Identification Number (DIN).

2. Since it is on the limited ground of the impugned order being *non est* in view of non-compliance with above requirement, the only question that arises for consideration is whether order of appellate authority would stand invalidated in view of the fact that it does not incorporate DIN number. The question is no longer *res integra*. This Court, on more than one occasion has held that DIN numbers which are mandated through circulars are mandatory and failure to incorporate DIN number would prove fatal to validity of order and would invalidate the same. In this regard, it may be relevant to refer to judgment of this Court in W.P.No.14776 of 2020 dated 16.03.2023. The relevant portion of the order reads as under:

"18. Having heard learned counsel, I am of the categoric view that the non~generation of a DIN is fatal to the communication itself. Section 151A of the Act enables the Board to issue Instructions to officers of Customs and such Instructions bind the officers, barring in two situations.

19. The exceptions are, that no order, instruction or direction will require any officer of Customs to make a particular assessment or dispose a particular case in a specified manner and no instructions shall be issued so as to interfere with the discretion of the Commissioner of Customs (Appeals) in the exercise of appellate functions. Both exceptions thus concern the conduct of judicial duties only. As far as administrative duties are concerned the Board has the final word to prescribe guidelines that are mandatory qua the officers. In fact, the judgments cited by learned Standing Counsel stand testimony to the aforesaid settled position of law. The respondents cannot thus attempt to wriggle out of the requirements imposed under Circular Nos.37/2019 and 43/2019.

20.The argument of the respondents that a lenient view should be taken of since the impugned communication has been issued during the Corona pandemic also does not appeal. Reference is made to the judgment of the Hon-ble Supreme Court In Re: Cognizance for extension of limitation, Suo Motu Writ Petition (C) No. 3 of 2020, where limitation for the passing of orders and issuance of notices has been extended. This judgment, in any view, has no application in the present matter, as what is impugned in a demand issued without the authority of law. This submission is rejected as being misconceived.

21.The Circulars issued invest the officers of the Department with responsibility qua the issuance of official proceedings/communications. There are no exceptions contemplated and the stand of the Department in this case illustrates, more effectively than anything the assessee might say, the necessity for the DIN.

22.The Hon-ble Supreme Court in the case of Pradeep Goyal v. Union of India [2022 (63) G.S.T.L. 286 (S.C.)] was concerned with a prayer for mandamus by a Chartered Accountant in a Public Interest Litigation. A direction to the respective States and the GST Council was sought, to implement a system for electronic generation of DIN for all communications sent by the State Tax Officers to taxpayers. The prayer was well taken, and the Court reiterated the necessity for the Council and States to take remedial action in relation to transparency and accountability in all proceedings.

23.The Court has, at paragraphs 6 and 7, stated as follows:

> *6. It cannot be disputed that implementing the system for electronic (digital) generation of a Document Identification Number (DIN) for all communications sent by the State Tax Officers to taxpayers and other concerned persons would be in the larger public interest and enhance good governance. It will bring in transparency and accountability in the indirect tax administration, which are so vital to efficient governance. Even the Central Government has also taken a decision and as such implemented the DIN system of Central Board of Direct Taxes and on and from 01.10.2019, as every CBDT communication will have to have a Document Identification Number (DIN). But, as on today, only two States, namely, the States of Karnataka and Kerala have implemented the system for electronic (digital) generation of a DIN in the indirect tax administration, which is laudable and to be appreciated.*
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> *7. In view of the implementation of the GST and as per Article 279A of the Constitution of India, the GST Council is empowered to make recommendations to the States on any matter relating to GST. The GST Council can also issue advisories to the respective States for implementation of the DIN system, which shall*

be in the larger public interest and which may bring in transparency and accountability in the indirect tax administration. Therefore, we dispose of the present writ petition by directing the Union of India/GST Council to issue advisory/instructions/ recommendations to the respective States regarding implementation of the system of electronic (digital) generation of a DIN in the indirect tax administration, which is already being implemented by the States of Karnataka and Kerala. We impress upon the concerned States to consider to implement the system for electronic (digital) generation of a DIN for all communications sent by the State Tax Officers to taxpayers and other concerned persons so as to bring in transparency and accountability in the indirect tax administration at the earliest.-

24.Incidentally, Circulars issued on 05.11.2019 and 23.12.2019 by the Board have not been brought to the notice of the Hon-ble Supreme Court. The thrust of the exercise is to ensure that every communication issued by the State, including e~mails, must contain an authorisation. The move is a progressive one backed by the avowed objects of transparency and accountaibility, the crying need of the day."

3. This Court had expressed a doubt as to whether these circulars which refer to communication would also encompass orders including appellate orders.

4. Learned Senior Counsel for petitioner would clarify that the above question is also answered by this Court in W.P.Nos.18269 and 18274 of 2022 dated 20.01.2025, wherein while dealing with order in original, it was found that non-

compliance in terms of incorporating DIN number would prove fatal as could be seen from the following extracts:

> *"6. As far as this case is concerned, there is an alternate remedy available to the Petitioner to challenge the Impugned Order by way of filing an appeal before the Customs, Excise and Service Tax Appellate Tribunal under Section 86 of the Finance Act, 1994. However, the Petitioner has filed these writ petitions before this Court on the ground that the Impugned Order suffers from gross violation of the Circular No.37/2019 CUS dated 05.11.2019 and Circular No.43/2019 CUS dated 23.12.2019 issued by the Central Board of Indirect Taxes & Customs, New Delhi.*
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> *7. Considering the above facts and circumstances of the case, this Court is of the prima facie view that the issue involved herein is squarely covered by the decisions of CESTAT, Chennai in M/s. A.P. Enterprises Vs. Commissioner of Service Tax, Chennai ~II (2019) 6 TMI 18 and M/s. A.P. Enterprises Vs. Commissioner of Central Excise & Service Tax, Chennai (2022) 6 TMI 431 and pursuant to the Final Order No.40212 of 2022 dated 09.06.2022 passed by the CESTAT, Chennai in M/s. A.P. Enterprises Vs. Commissioner of Central Excise & Service Tax, Chennai (2022) 6 TMI 431, refund has also been ordered vide Order~In~Original dated 10.01.2023 to the Petitioner.*
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> *8. In view thereof, the Impugned Order~in~Original Nos.35/2019 (C) & 34/2019 (C) dated 31.12.2019 passed by the Respondent is quashed and the case is remanded back to the Respondent for fresh consideration. The Respondent is directed to examine the aforesaid two decisions of CESTAT, Chennai and pass fresh orders, on merits and in accordance with law, within a period of three months from the date of receipt of a copy of this order."*

5. Learned counsel for respondent on the other hand would submit that through a subsequent Circular dated 23.09.2025, the above requirement as far as DIN number with regard to orders communicated vide email has been relaxed and all that is required is only an Unique Issue Number.

6. It was pointed out by learned Senior Counsel for petitioner that the above circular as being effective only from 23.09.2025, while impugned order is passed on 5.11.2024 and therefore, cannot have any bearing as administrative instructions/circulars which are prevailing during currency of communication of order would govern the same. In any view, he would also submit that even an Unique Issue Number is not available and that is also not in dispute. In that view of the matter even assuming that subsequent circular has relevance still may not come to the aid of Revenue inasmuch as the condition set out therein is not admittedly complied with.

7. In that view of the matter, this Court is inclined to set aside the impugned order dated 05.11.2024 and the matter is remanded back to the appellate authority for a fresh consideration, after affording petitioner an opportunity of hearing.

8. According, the writ petition stands disposed of. No costs. Consequently, connected miscellaneous petition is closed.

27.03.2026

Speaking (or) Non Speaking Order
Neutral Citation: Yes/No
mrn
To
1.Commissioner of Customs (Appeals II)
60 Rajaji Salai,
Customs House, Chennai-600 001.

2.Additional Commissioner of Customs, Group 1,
Office of Commissioner of Customs, Chennai II (Imports)
Customs House, No.60 Rajaji Salai,
Chennai 600 001.

3.Deputy Commissioner,
Recoveries and Redressal Unit (RRU),
Customs House, No.60, Rajaji Salai,
Chennai-600 001.

MOHAMMED SHAFFIQ, J.

(mrn)

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