Date of reserved for orders : nil
Date of pronouncement : 15.07.2026
Date of uploading : 21.07.2026

APHC010354852026

IN THE HIGH COURT OF ANDHRA PRADESH
AT AMARAVATI **[3543]**
(Special Original Jurisdiction)

WEDNESDAY, THE 15th DAY OF JULY 2026

PRESENT

THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 19153/2026

Between:

1. M/S. KAGGA PANDU RANGA RAO, HAVING THEIR REGD. PREMISES AT D. NO. 24/28/1-38/27, H' FLOOR, PUNNAIAH COLONY, LANE, GULABI THOTA, VIJAYAWADA-520 011

...PETITIONER

AND

1. THE ASSISTANT COMMISSIONER ST, GANDHI NAGAR CIRELE, KMR AND SONS PLAZA, 2ND FLOOR, KRISHNA NAGAR, YANAMALAKUDURU ROAD, VIJAYAWADA-7

2. THE STATE OFANDHRA PRADESH, REP BY ITS PRINEIPAL SEERETARY REVENUE (CT) DEPT., VELAGAPUDI, AMARAVATI-522 237

...RESPONDENT(S):

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased topleased to issue an appropriate Writ, Order or Eirection, more particularly one in the nature of WRIT OF MANDAMUS declaring the impugned Assessment Order vide FORM GST DRC- 07 Dt. 31.12.2025 passed by the 1st Respondent for the tax periods 2021-2022 to 2024 2025 in a Consolidated Manner, without affixing any DIN / REN, without affording opportunity of personal hearing as per Sec. 75(3) of the GST Act, 2017 as illegal, arbitrary, violative of the provisions of GST Act 2017, void, .ron-est in the eyes of law, contrary to the Article 19(l)(g) of the Constitution of India, and set aside the same or pass

IA NO: 1 OF 2026

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased pleased to STAY all further proceedings pursuant to the impugned Assessment Order vide FORM GST DRC- 07 Dt. 31.12.2025 passed by the U' Respondent for the tax periods 2021-2022 to 2024-2025 in a Consolidated Manner, without affixing any DIN / RFN, without affording opportunity of personal hearing as per Sec. 75(3) of the GST Act, 2017 pending disposal of the Writ Petition or to pass

Counsel for the Petitioner:

1. PEDDIBHOTLA VENKATA SAI RAJESH

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX

The Court made the following:

THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 19153 of 2026

ORDER: *(per Hon'ble Sri Justice Ninala Jayasurya)*

Heard Ms. N. Vishnu Priya, learned counsel representing learned counsel for the petitioner through online, and Mr. M. Venkata Krishna Rao, learned Government Pleader for Commercial Tax. With their consent, the writ petition is being disposed of, at the stage of admission.

2. The petitioner was served with assessment order, dated 31.12.2025, passed by the 1st respondent, under the Goods and Service Tax Act, 2017 [for short "the GST Act"] for the period April, 2018 to March, 2023. This order has been challenged by the petitioner in the present writ petition.

3. This 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.

4. Learned Government Pleader for Commercial Tax, submits that there is no DIN number on the impugned assessment order.

5. 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].

[1] 2022 (63) G.S.T.L. 286 (SC)

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.

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

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

8. Accordingly, this Writ Petition is disposed of setting aside the impugned proceedings, dated 31.12.2025, issued by the 1st respondent, with liberty to the 1st respondent to conduct fresh assessment, after giving notice and by assigning a DIN number to the said order. Needless to say, the period from the date of filing of the Writ Petition to the date of disposal of the Writ Petition shall be excluded for the purpose of calculating the limitation available for

[2] 2024 (88) G.S.T.L. 179 (A.P.)
[3] 2024 (88) G.S.T.L. 303 (A.P.)

passing the assessment order. Needless to say, any attachment of the bank account of the petitioner would stand set-aside.

9. There shall be no order as to costs. Miscellaneous petitions, if any, shall stand closed.

NINALA JAYASURYA, J

T.C.D.SEKHAR, J

GVK

Whether the order is :

Speaking	☑	Reasoned	☐
Reportable	☐	Non-reportable	☑

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THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

AND

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION No.19153 of 2026

Dt. 15.07.2026

GVK