

IN THE HIGH COURT OF ANDHRA PRADESH :: AMARAVATI

(Special Original Jurisdiction)

WEDNESDAY, THE NINETEENTH DAY OF MARCH
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HON'BLE SRI JUSTICE R RAGHUNANDAN RAO

AND

THE HON'BLE DR JUSTICE K MANMADHA RAO

WRIT PETITION NO: 6174 OF 2025



Between:

M/s. Wedges Trading Corporation, D.No.8-10-348/5, Flat No.102, Amaravati Enclave, 12th Lane, Syamala Nagar Extn, Pattabhipuram, Guntur - 522 006. State of Andhra Pradesh. Rep. by its Proprietor Mr.Abdul Mahamood Shaik.


...PETITIONER

AND

1. The Deputy Assistant Commissioner (ST)-1, Office of the Assistant Commissioner (ST), Kothapet Circle, Guntur-II Division, Guntur.
2. The Assistant Commissioner (ST), Brodiepet Circle, Guntur.
3. The State of Andhra Pradesh, Rep. by its Principal Secretary, Revenue (CT) Department, A.P. Secretariat, Amaravati.

...RESPONDENTS

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 to issue Writ of Mandamus or any other appropriate Writ or Order or Direction declaring the action of the 1ST Respondent in passing the Summary of the Order in Form GST DRC-07, dated 28.10.2024, for the tax period from 30.11.2021 to 28.02-2022 without considering the objections, without DIN, without signature of the Officer concerned arbitrary, contrary to



the Provisions of the COST / SGST Acts 2017, bias, perverse, without jurisdiction, not valid in the eye of law and also the same is in violation of Principles of Natural Justice and Rule of law and consequently set aside the Summary of the Order passed by the 1ST Respondent dated 28.10.2024, in Form GST DRC-07 as null and void.

IA NO: 1 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to Suspend the Operation of the Summary of the Order, dated 28.10.2024, passed for the tax period 30.11.2021 to February 2022, under the provisions of the IGST Act, CGST Act, APGST Act 2017, pending disposal of the above Writ Petition, as otherwise, the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner(s):SRI. SHAIK JEELANI BASHA

Counsel for the Respondents: GP FOR COMMERCIAL TAX

The Court made the following: ORDER



IN THE HIGH COURT OF ANDHRA PRADESH
AT AMARAVATI
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PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE DR JUSTICE K MANMADHA RAO

WRIT PETITION NO: 6174/2025

Between:

Wedges Trading Corporation

...PETITIONER

AND

The Deputy Assistant Commissioner and Others

...RESPONDENT(S)

Counsel for the Petitioner:

1. SHAIK JEELANI BASHA

Counsel for the Respondent(S):

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 assessment order, in Form GST DRC-07, dated 28.10.2024, passed by the 1st respondent, under the Goods and Service Tax Act, 2017 [for short "the GST Act"], for the period 30.11.2021 to February, 2022. This order has been challenged by the petitioner in the present Writ Petition.

2. This assessment order, in Form GST DRC-07, is challenged by the petitioner, on various grounds, including the ground that the said proceedings does not contain the signature of the assessing officer and also DIN number, on the impugned order.

3. Learned Government Pleader for Commercial Tax, on instructions, submits that there is no signature of the assessing officer and does not contain DIN number, on the impugned assessment order.

4. The effect of the absence of the signature, on an assessment order was earlier considered by this Court, in the case of **A.V. Bhanoji Row Vs. The Assistant Commissioner (ST)**, in W.P.No.2830 of 2023, decided on 14.02.2023. A Division Bench of this Court, had held that the signature, on the assessment order, cannot be dispensed with and that the provisions of Sections-160 & 169 of the Central Goods and Service Tax Act, 2017, would not rectify such a defect. Following this Judgment, another Division Bench of this Court, in the case of **M/s. SRK Enterprises Vs. Assistant Commissioner**, in W.P.No.29397 of 2023, decided on 10.11.2023, had set aside the impugned assessment order.

5. Another Division Bench of this Court by its Judgment, dated 19.03.2024, in the case of **M/s. SRS Traders Vs The. Assistant Commissioner ST & ors**, in W.P.No.5238 of 2024, following the aforesaid two Judgments, had held that the absence of the signature of the assessing officer, on the assessment order, would render the assessment order invalid and set aside the said order.

6. 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.

¹ 2022 (63) G.S.T.L. 286 (SC)

7. 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.

8. In view of the aforesaid judgments and the circular issued by the C.B.I.C., the non-mention of a DIN number and absence of the signature of the assessing officer, in the impugned assessment order would have to be set aside.

9. Accordingly, this Writ Petition is disposed of setting aside the assessment order, in Form GST DRC-07, dated 28.10.2024, passed by the 1st respondent, with liberty to the 1st respondent to conduct fresh assessment, after giving notice and by assigning a signature and a DIN number to the said order. The period from the date of the impugned assessment order, till the date of receipt of this Order shall be excluded for the purposes of limitation. There shall be no order as to costs.

Sd/- J SAROJA
ASSISTANT REGISTRAR

//TRUE COPY//


SECTION OFFICER

To,

1. The Deputy Assistant Commissioner, Office of the Assistant Commissioner (ST), Kothapet Circle, Guntur-II Division, Guntur.
2. The Assistant Commissioner (ST), Brodiepet Circle, Guntur.
3. The Principal Secretary, State of Andhra Pradesh, Revenue (CT) Department, A.P. Secretariat, Amaravati.
4. One CC to SRI. SHAIK JEELANI BASHA, Advocate [OPUC]
5. Two CCs to GP FOR COMMERCIAL TAX, High Court Of Andhra Pradesh. [OUT]
6. Three C.D.Copies

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HIGH COURT

DATED:19/03/2025

ORDER

WP.No.6174 of 2025



DISPOSING OF THE WP WITHOTU COSTS