



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

[3525]

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

PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE DR JUSTICE K MANMADHA RAO

WRIT PETITION NO: 6805/2025

Between:

Vedaparathi Bhaskar Reddy Died

...PETITIONER

AND

The Assistant Commissioner and Others

...RESPONDENT(S)

Counsel for the Petitioner:

1. SHAIK JEELANI BASHA

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX

2.

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 26.07.2023, passed by the 1st respondent, under the Goods and Service Tax Act, 2017 [for short "the GST Act"], for the period 2018-19. This order was passed against the dead father of the petitioner and the same 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*

¹ 2022 (63) G.S.T.L. 286 (SC)

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.

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. Another ground raised by the petitioner was that the dealer had passed away, on 18.12.2020, much before the assessment proceedings had been initiated. The petitioner contends that such an order of assessment is clearly *non-est* as the assessment could not have carried out on a dead person.

10. This would be yet another ground on which the assessment order would have to be set aside

11. Accordingly, this Writ Petition is disposed of setting aside the assessment order, in Form GST DRC-07, dated 26.07.2023, passed by the 1st respondent and consequently, the Garnishee notices, in Form GST DRC-13, dated 02.11.2023 and 14.11.2023 are also set aside.

² 2024 (88) G.S.T.L. 179 (A.P.)

³ 2024 (88) G.S.T.L. 303 (A.P.)

12. However, it would be open to the 1st respondent to take such steps as are permissible for completing the assessment and recovery of amounts due under any assessment order that may be passed, if the same is permissible under the law. 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.

R. RAGHUNANDAN RAO, J.

DR. K. MANMADHA RAO, J.

BSM

HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

AND

THE HONOURABLE DR JUSTICE K MANMADHA RAO

WRIT PETITION No.6805 of 2025

(per Hon'ble Sri Justice R. Raghunandan Rao)

Date: 19.03.2025

BSM