

**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: 7038 OF 2025**



**Between:**

M/s. Belmak Enterprises, Represented by Haneesh Chowdary Bellam, 6-9,  
Sivalayam Street, Tangutur, Prakasam, Andhra Pradesh - 523 274

**...PETITIONER**

**AND**

1. The Additional Commissioner (ST), Appellate Authority, Tirupati, Flat No. 101 and 102, Thunga Residency, 19th Ward, Postal Colony, Residential Area, Rani Paranthaka Devi Marg, Renigunta Road, Tirupati - 517 501.
2. The Assistant Commissioner (ST), Ongole - II Circle, Nellore Division D. No. 37-1-401, Vijaya Complex, Dharavani Thota, Ongole, Andhra Pradesh - 523 002.
3. The State of Andhra Pradesh, Represented by its Principal Secretary Revenue Department, A.P. Secretariat, Velegapudi.
4. Union of India, Department of Revenue, Represented by its Secretary (Revenue) North Block, New Delhi

**...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 a writ of mandamus or any other writ, direction or order

quashing the proceedings of the 2nd Respondent in Assessment Order dated 16.02.2022 issued under Section 73 which is unsigned either manually or digitally, without containing a Document Identification Number (DIN) and without providing an opportunity of being heard to the Petitioner, as being arbitrary, without jurisdiction, unreasonable, against the principles of natural justice and contrary to the provisions of the GST Act, 2017

B. The Hon'ble Court may be pleased to issue a writ of mandamus or any other writ, direction or order directing the 2<sup>nd</sup> Respondent to recredit the amount recovered from the Electronic Credit Ledger of the Petitioner on 21.10.2023 vide Ref. No. DI3710230138434 towards the Assessment Order 16.02.2022 as the Assessment Order dated 16.02.2022 is wholly without jurisdiction and non-est

C. The Hon'ble Court may be pleased to issue a writ of mandamus or any other writ, direction or order quashing the proceedings of the 1st Respondent in Endorsement dated 21.02.2025 vide A.O. No. DIN3721022530184 dismissing the appeal filed by the Petitioner simply because of non-payment of pre-deposit through cash, when the entire tax demand has already been recovered by the GST Department as reflected in the GSTN Portal, as being arbitrary, without jurisdiction, contrary to Section 107(6) of the CGST Act, 2017 and in violation of principles of natural justice.

**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 stay the operation of the proceedings of the 2nd Respondent in Assessment Order dated 16.02.2022, in the interest of justice.

**Counsel for the Petitioner: SRI ANIL BEZAWADA**

**Counsel for the Respondents No.1 & 2: GP FOR COMMERCIAL TAX**

**Counsel for the Respondent No.3: GP FOR REVENUE**

**Counsel for the Respondent No.4: SRI PASALA PONNA RAO, DEPUTY  
SOLICITOR GENERAL OF INDIA**

**The Court made the following: ORDER**

quashing the proceedings of the 2nd Respondent in Assessment Order dated 16.02.2022 issued under Section 73 which is unsigned either manually or digitally, without containing a Document Identification Number (DIN) and without providing an opportunity of being heard to the Petitioner, as being arbitrary, without jurisdiction, unreasonable, against the principles of natural justice and contrary to the provisions of the GST Act, 2017

B. The Hon'ble Court may be pleased to issue a writ of mandamus or any other writ, direction or order directing the 2<sup>nd</sup> Respondent to recredit the amount recovered from the Electronic Credit Ledger of the Petitioner on 21.10.2023 vide Ref. No. DI3710230138434 towards the Assessment Order 16.02.2022 as the Assessment Order dated 16.02.2022 is wholly without jurisdiction and non-est

C. The Hon'ble Court may be pleased to issue a writ of mandamus or any other writ, direction or order quashing the proceedings of the 1st Respondent in Endorsement dated 21.02.2025 vide A.O. No. DIN3721022530184 dismissing the appeal filed by the Petitioner simply because of non-payment of pre-deposit through cash, when the entire tax demand has already been recovered by the GST Department as reflected in the GSTN Portal, as being arbitrary, without jurisdiction, contrary to Section 107(6) of the CGST Act, 2017 and in violation of principles of natural justice.

**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 stay the operation of the proceedings of the 2nd Respondent in Assessment Order dated 16.02.2022, in the interest of justice.

**Counsel for the Petitioner: SRI ANIL KUMAR BEZAWADA**

**Counsel for the Respondents No.1,2: GP FOR COMMERCIAL TAX**

**Counsel for the Respondent No.3: GP FOR REVENUE**

**Counsel for the Respondent No.4: SRI P PONNA RAO ( SC FOR CENTRAL  
GOVERNMENT)**

**The Court made the following: ORDER**



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: 7038/2025

**Between:**

M/s. Belmak Enterprises,

...PETITIONER

AND

The Additional Commissioner St and Others

...RESPONDENT(S)

**Counsel for the Petitioner:**

1. ANIL KUMAR BEZAWADA

**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 16.02.2022, passed by the 2<sup>nd</sup> respondent, under the Goods and Service Tax Act, 2017 [for short "the GST Act"], for the period July-2017 to March, 2018. 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**<sup>1</sup>. 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.

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<sup>1</sup> 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*<sup>2</sup>, 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*<sup>3</sup>, 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 16.02.2022, passed by the 2<sup>nd</sup> respondent, with liberty to the 2<sup>nd</sup> 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.

<sup>2</sup> 2024 (88) G.S.T.L.179 (A.P.)

<sup>3</sup> 2024 (88) G.S.T.L.303 (A.P.)

//TRUE COPY//

Sd/- SHAIK MOHD. RAFI  
ASSISTANT REGISTRAR



SECTION OFFICER

To,

1. The Additional Commissioner (ST), Appellate Authority, Tirupati, Flat No. 101 and 102, Thunga Residency, 19th Ward, Postal Colony, Residential Area, Rani Paranthaka Devi Marg, Renigunta Road, Tirupati - 517 501.
2. The Assistant Commissioner (ST), Ongole - II Circle, Nellore Division D. No. 37-1-401, Vijaya Complex, Dharavani Thota, Ongole, Andhra Pradesh - 523 002.
3. The Principal Secretary, State of Andhra Pradesh, Revenue Department, A.P. Secretariat, Velegapudi.
4. The Secretary, Department of Revenue, Union of India, (Revenue) North Block New Delhi

5. One CC to Sri Anil Bezawada, Advocate [OPUC]
6. Two CCs to GP for Commercial Tax, High Court of Andhra Pradesh.  
[OUT]
7. Two CCs to GP for Revenue, High Court of Andhra Pradesh.  
[OUT]
8. One CC to Sri Pasala Ponna Rao, Deputy Solicitor General of India  
[OPUC]
9. Three C.D.Copies

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**ssb**

HIGH COURT

DATED:19/03/2025

ORDER

WP.No.7038 of 2025



DISPOSING OF THE WP WITHOUT COSTS