

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

Petition for Special Leave to Appeal (C) No.28105/2025

[Arising out of impugned final judgment and order dated 02-07-2025 in WP No. 15681/2025 passed by the High Court of Andhra Pradesh at Amravati]

ASSISTANT COMMISSIONER, CGST & ANR.

Petitioner(s)

VERSUS

M/S NOVELTY REDDY AND REDDY MOTORS PRIVATE LIMITED Respondent(s)

(FOR ADMISSION)

Date : 13-10-2025 This petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA

HON'BLE MR. JUSTICE K.V. VISWANATHAN

For Petitioner(s) :

Mr. V.C. Bharathi, Adv.

Mr. Gurmeet Singh Makker, AOR

Mr. Sarthak Karol, Adv.

Mr. Anmol Chandan, Adv.

Ms. Snehashish Mukharji, Adv.

For Respondent(s) :

UPON hearing the counsel the Court made the following
O R D E R

1. Heard Mr. V.C. Bharathi, the learned counsel appearing for the Revenue.
2. Issue notice, returnable in four weeks.
3. Dasti service, in addition, is permitted.
4. The impugned order passed by the High Court shall remain stayed from its operation, subject to the condition that no coercive steps be taken against the assessee

Signature Not Verified

Digitally signed by
VISHAL ANAND
Date: 2025.10.13
17:31:45 IST
Reason:

VISHAL ANAND)

ASTT. REGISTRAR-cum-PS

(POOJA SHARMA)

COURT MASTER (NSH)



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

[3541]

WEDNESDAY, THE SECOND DAY OF JULY
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SMT JUSTICE SUMATHI JAGADAM

WRIT PETITION NO: 15681/2025

Between:

1.NOVELTY REDDY AND REDDY MOTORS PVT LTD,
(REPRESENTED BY ITS DIRECTOR) 4-1-32, NOVELTY REDDY AND
REDDY MOTOR PVT LTD., MAIN ROAD, GARAGAPARRU ROAD,
BHIMAVARAM, WEST GODAVARI, ANDHRA PRADESH - 534202

...PETITIONER

AND

1.ASSISTANT COMMISSIONER, ELURU CGST DIVISION, ASHOK
NAGAR, ELURU, ANDHRA PRADESH.

2.UNION OF INDIA, REP. BY ITS SECRETARY (REVENUE),
DEPATMENT OF REVENUE, MINISTRY OF FINANCE, NORTH
BLOCK, NEW DELHI.

...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 to issue a Writ of Mandamus or any other appropriate writ or order or direction by setting aside the unsigned Summary of Show Cause Notice in Form GST DRC-01 dt.27.11.2024 vide Ref. No. ZD3711240321320 along with the Show Cause Notice dt. 27.11.2024 and impugned DRC-07 dt.25.02.2025 vide Ref No. ZD370225042058J along with Order-In-Original No. 23 / 2024-25-GST (Adj) dt.25.02.2025 issued by the 1ST Respondent for

the tax period April 2020 to March 2021 without having any signature illegal, arbitrary, and pass

IA NO: 1 OF 2025

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 Pleaded to grant stay of all further proceedings pursuant to impugned Order in Form GST DRC-07 dt.25.02.2025 vide Ref No. ZD370225042058J along with Order-1 n-Original No. 23/2024-25-GST (Adj) dt.25.02.2025 of the 1ST Respondent for the tax period 2020-21 pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship, and pass

Counsel for the Petitioner:

1.Y SREENIVASA REDDY

Counsel for the Respondent(S):

1.

The Court made the following Order: (*per Hon'ble Sri Justice R. Raghunandan Rao*)

The petitioner was served with the summary of show-cause notice, in Form GST DRC-01, dated 27.11.2024 and the assessment order, dated 25.02.2025, passed by the 1st respondent, under the Goods and Service Tax Act, 2017 [for short "the GST Act"], for the period April-2020 to March-2024. These orders of the 1st respondent have been challenged by the petitioner in this Writ Petition.

2. These assessment orders, dated 27.11.2024 and 25.02.2025, are challenged by the petitioner, on various grounds, including the ground that the said proceeding did not contain a DIN number.

3. Learned Government Pleader for Commercial Tax, on instructions, submits that there is no DIN number on the impugned Orders.

4. 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.

5. 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.

¹ 2022 (63) G.S.T.L. 286 (SC)

² 2024 (88) G.S.T.L. 179 (A.P.)

³ 2024 (88) G.S.T.L. 303 (A.P.)

6. In view of the aforesaid judgments and the circular issued by the C.B.I.C., the non-mention of a DIN number in these orders, which was uploaded in the portal, requires the orders to be set aside.

7. Accordingly, this Writ Petition is disposed of setting aside the summary of show-cause notice, in Form GST DRC-01, dated 27.11.2024 and the assessment order, dated 25.02.2025, passed by the 1st respondent, with liberty to the 1st respondent to conduct fresh assessment, after giving notice to the petitioner and assigning a DIN number to the said orders. The period from the date of these orders, till the date of receipt of this Order shall be excluded for the purposes of limitation. There shall be no order as to costs.

As a sequel, pending miscellaneous applications, if any, shall stand closed.

R. RAGHUNANDAN RAO, J.

SUMATHI JAGADAM, J

Dated: 02.07.2025
BSM

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO
AND
THE HONOURABLE SMT JUSTICE SUMATHI JAGADAM

WRIT PETITION No.15681 of 2025

02-07-2025

BSM