
[2024] 164 taxmann.com 73 (Andhra Pradesh)[06-06-2024]

GST : Where impugned proceedings were issued by Competent Authority without generating Document Identification Number (DIN), same were liable to be set aside

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[2024] 164 taxmann.com 73 (Andhra Pradesh)

HIGH COURT OF ANDHRA PRADESH

Sai Manikanta Electrical Contractors

v.

Deputy Commissioner, Special Circle*

SMT. KIRANMAYEE MANDAVA AND NYAPATHY VIJAY, JJ.

WRIT PETITION NO. 12201 OF 2024

JUNE 6, 2024

Service of Notice - Requirement of Document Identification Number (DIN) - Case of assessee was that impugned proceedings were initiated and did not contain DIN, and without generating DIN, impugned proceedings had been issued which was contrary to Circular No. 122/41/2019-GST, dated 05-11-2019 - HELD : Impugned proceedings issued by respondent authority without generating DIN number would have no legs to stand in eyes of law and same was liable to be set aside [Section 169 of the Central Goods and Services Tax Act, 2017/ Andhra Pradesh Goods and Services Tax Act, 2017] [Paras 3 and 5] [In favour of assessee]

Circular and Notification : Circular No. 122/41/2019-GST, dated 05-11-2019

Pasupuleti Venkata Prasad *for the Petitioner.*

ORDER

Kiranmayee Mandava, J.- The present writ petition is filed challenging the proceedings of the 1st respondent in Ref.No.Nil/2024, dated 10.05.2024, requesting the 4th respondent to stall the payment if any payable to the petitioner.

2. Learned counsel for the petitioner contends that the impugned proceedings do not contain Document Identification Number (DIN), and without generating the DIN number, the 1st respondent had issued the impugned proceedings, and contends that without generating DIN, issuance of the impugned proceedings are contrary to the Circular No. 122/41/2019-GST, dated 05.11.2019 issued by the Central Board of Indirect Taxes and Government of Andhra Pradesh, in Circular No.2 of 2022 dated 01.08.2022.

3. On the other hand, learned Government Pleader appearing on behalf of the respondents, placed on record the written instructions received by him from the Department. The said instructions do not dispute the above stated the legal position that any communication, which does not bear the electronically generated DIN/Unique identification number generated through BO portal, shall be treated as invalid and shall be deemed to have never been issued.

4. Perused the record.

5. We find from the impugned proceedings that they do not contain any DIN number. In view of the Circular issued by the Central Board of Indirect Taxes and Government of Andhra Pradesh, the impugned proceedings dated 10.05.2024 issued by the 1st respondent, without generating the DIN number would have no legs to

stand in the eye of law and the said proceedings are liable to be set aside. Accordingly, impugned proceedings dated 10.05.2024 are set aside. However, the Department is at liberty to proceed in accordance with law, and the petitioner shall cooperate with the Department in all respects in completion of the Assessment Order, which is stated to be pending for consideration before the 1st respondent.

6. Accordingly, the writ petition is allowed. There shall be no order as to costs. Consequently, miscellaneous applications, if any, pending shall stand closed.

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*In favour of assessee.