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By Nidhi, Advocate



Judgment No.: 150
Dt.: 25-06-2024



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Judgment Deals With

GST Proceedings Are Invalid Without Document Identification Number (DIN)	
Section/Rule	Section 73
Authority	Andhra Pradesh High Court
Case Name	Sai Manikanta Electrical Contractors VS The Deputy Commissioner
Dated	06 th June, 2024
Citation	WRIT PETITION NO: 12201/2024

Brief Facts of the Case:

The impugned proceedings of the Department vide Ref.No. Nil/2024, dated 10.05.2024, were challenged by the petitioner.

Contention of the Petitioner:

The impugned proceedings do not contain Document Identification Number (DIN), and without generating the DIN number, the Department had issued the impugned proceedings, and 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.

Findings & Decision of the Court:

It was found 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 Department, 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.

Thus, impugned proceedings dated 10.05.2024 was set aside.