



Lawgics

By Nidhi, Advocate



Judgment No.: 156
Dt.: 16-07-2024



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Judgment Deals With

Any communication without a DIN is deemed invalid and considered as never issued as per Circular No. 122/41/2019-GST dt. 05.11.2019	
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 of 2024

Contention of the Petitioner:

The impugned proceedings dated 10.05.2024 do not contain Document Identification Number (DIN), and without generating the DIN number, the Department had issued the impugned proceedings, and thus, 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 is not disputed that the impugned proceedings 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.

Accordingly, impugned proceedings dated 10.05.2024 were 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 Department.

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