

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

THURSDAY, THE SIXTH DAY OF JUNE
TWO THOUSAND AND TWENTY FOUR



PRESENT

THE HON'BLE SMT. JUSTICE KIRANMAYEE MANDAVA
AND
THE HON'BLE SRI JUSTICE NYAPATHY VIJAY

WRIT PETITION NO: 12201 OF 2024

Between:

Sai Manikanta Electrical Contractors, 9-457, Sanjavi Nagar Colony Visalakshi Nagar, Visakhapatnam Andhra Pradesh- 530043 Represented by its Partner, Shri Ramba Sanyasi Rao, S/o. Ramba Yerri Naidu, aged about 33 years, R/o. 9-6-41, GF-1, Laxamana Rao Nilayama, Opp: Shivji Park Main Gate Beside S.V.R. Curry Point, Visakhapatnam.

...PETITIONER

AND

1. The Deputy Commissioner, Special Circle, Visakhapatnam-II Division, Andhra Pradesh
2. The Deputy Commissioner (ST), O/o. The Joint Commissioner (ST), Visakhapatnam 2 Division, Chinagadhili, Arilova, Andhra Pradesh.
3. State of Andhra Pradesh, Through Principal Secretary to Government, Revenue Department (Commercial Tax), Andhra Pradesh.
4. The Chairman, Managing Director, APEPDCL, Visakhapatnam 50-27-5/1, TPT Colony, Seethammadhara Visakhapatnam, Andhra Pradesh-530013.
5. The Executive Engineer, Operation Division, (APEPDCL) Vizianagaram Town.

...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 (a) to pass a writ order or direction, more particularly in the nature of a writ of mandamus declaring the action of Respondent No.1 by issuing the impugned Letter Ref No. Nil/2024 dated 10.05.2024 to the

Respondent No. 4 requesting stalling of payments to the petitioner as being void, illegal arbitrary, violative of Articles 14, 19, 21 and 265 of the Constitution of India, violative of principles of natural justice and without any authority law and without jurisdiction and consequently set aside the same.

IA NO: 1 OF 2024

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 to suspend the operation of Letter Ref No. Nil/2024 dated 10.05.2024 issued by Respondent No. 1 or other order (s) as this Hon'ble Court may deem fit and proper in the circumstances of the case.

IA NO: 2 OF 2024

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 to direct the Respondent No 5 to remit the pending dues to this petitioner.

Counsel for the Petitioner : SRI PASUPULETI VENKATA PRASAD

Counsel for the Respondent Nos.1 to 3 : GP FOR COMMERCIAL TAX

**Counsel for the Respondent Nos.4 & 5 : SRI METTA CHANDRA SHEKAR
RAO, SC FOR APEPDCL**

The Court made the following: ORDER

APHC010245152024



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

[3485]

THURSDAY ,THE SIXTH DAY OF JUNE
TWO THOUSAND AND TWENTY FOUR

PRESENT

THE HON'BLE SMT. JUSTICE KIRANMAYEE MANDAVA

THE HON'BLE SRI JUSTICE NYAPATHY VIJAY

WRIT PETITION NO: 12201/2024

Between:

Sai Manikanta Electrical Contractors

...PETITIONER

AND

The Deputy Commissioner and Others

...RESPONDENT(S)

Counsel for the Petitioner:

1. PASUPULETI VENKATA PRASAD

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX

The Court made the following:

ORDER: *(per 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.

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

//TRUE COPY//

Sd/- N.NAGAMMA
ASSISTANT REGISTRAR

SECTION OFFICER

To,

1. The Deputy Commissioner, Special Circle, Visakhapatnam-II Division, Andhra Pradesh
2. The Deputy Commissioner (ST), O/o. The Joint Commissioner (ST), Visakhapatnam 2 Division, Chinagadhili, Arilova, Andhra Pradesh.
3. The Principal Secretary to Government, Revenue Department (Commercial Tax), State of Andhra Pradesh, Andhra Pradesh.
4. The Chairman, Managing Director, APEPDCL, Visakhapatnam 50-27-5/1, TPT Colony, Seethammadhara Visakhapatnam, Andhra Pradesh-530013.
5. The Executive Engineer, Operation Division, (APEPDCL) Vizianagaram Town.
6. One CC to Sri Pasupuleti Venkata Prasad, Advocate [OPUC]
7. Two CCs to GP for Commercial Tax, High Court of Andhra Pradesh. [OUT]
8. One CC to Sri Metta Chandra Shekar Rao, SC for APEPDCL (OPUC)
9. Three C.D. Copies.

Cnr

HIGH COURT

VACATION COURT

DATED:06/06/2024

ORDER

WP.No.12201 of 2024



SAG
INFOTECH
SERVICES DIGITAL R&D

**ALLOWING THE W.P.
WITHOUT COSTS**