

GST ORDER WITHOUT DIN IS NON-EST AND INVALID: HC

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Summary:

The High Court ruled that assessment orders issued without a **Document Identification Number (DIN)** are invalid. This decision is based on the Central Board of Indirect Taxes and Customs (CBIC) Circular No. 128/47/2019-GST dated December 23, 2019, which mandates that all GST communications, including assessment orders, must have a DIN. The court annulled the contested assessment order and directed the Respondent to perform a fresh assessment while ensuring compliance with the DIN requirement.

The case arose when the petitioner challenged an assessment order from November 16, 2022, for the period between July and September 2017, due to the absence of a DIN. The High Court examined past judicial precedents and held that orders without a DIN are non-est and invalid.

The court emphasized the mandatory nature of compliance with the CBIC Circular and held that the absence of a DIN undermines the legitimacy of tax proceedings. The impugned order was required to be annulled, and the Respondent was directed to issue a new order with a DIN, providing the Petitioner with due notice. Additionally, the period from the filing of the Writ Petition to its disposal would be excluded from the limitation period for passing the new assessment order.

Facts:

The Petitioner was served with an assessment order dated November 16, 2022, for the period from July 2017 to September 2017 by the Assistant Commissioner ("the Respondent") without containing a mandatory DIN, as per the CBIC Circular.

Issue:

Is an assessment order issued without a DIN valid?

Held: The Hon'ble High Court ruled:

- The court ordered the impugned order to be set aside. The Respondent was directed to conduct a fresh assessment with a valid DIN, ensuring proper notice to the Petitioner. The period from the filing of the Writ Petition to its disposal would be excluded from the limitation period for the new assessment order.
- There was no order as to costs.

Comments: The CBIC Circular mandates the use of DIN for all communications, including emails, sent to taxpayers and concerned parties across the country.