RAJASTHAN HIGH COURT
सत्यमेव जयते

HIGH COURT OF JUDICATURE FOR RAJASTHAN AT JODHPUR

D.B. Civil Writ Petition No. 5271/2026

Shri Mahesh Trivedi S/o Shri Ishwar Dutt Trivedi, Aged About 36 Years, Resident Of 203, Gurjar Mohalla, Bhilwara Rajasthan-311001.

----petitioner

Rajasthan High Court
सत्यमेव जयते
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Versus

1. Union Of India, Through Secretary Finance (Revenue), Ministry Of Finance, Department Of Revenue, Government Of India, Shastri Bhawan, New Delhi-110001
2. Joint Commissioner, Central Goods And Service, Udaipur, Gst Bhawan, H- Block, 100Ft Road, Sector -14, Udaipur 313001, E-Commr-Cexudaipur@nic.in
3. Additional Commissioner, Central Goods And Service, Udaipur, Gst Bhawan, H- Block, 100Ft Road, Sector -14, Udaipur 313001
4. Central Board Of Indirect Taxes And Custom (Cbic), Through Chairman, North Block, New Delhi. E-Chmn-Cbic@gov.in
5. State Of Rajasthan, Through The Secretary, Department Of Finance, Secretariat, Jaipur, 302005.
6. The Chief Commissioner (SGST), Commercial Tax Department, Kar Bhawan, Ambedkar Circle, Jaipur 302005

----Respondents

For petitioner(s)	:	Mr. Vikas Balia, Sr. Adv. assisted by Mr. Prateek Gattani
For Respondent(s)	:	Mr. Mahaveer Bishnoi, AAG Mr. Nilesh Choudhary for Mr. Kuldeep Vaishnav

HON'BLE MR. JUSTICE ARUN MONGA
HON'BLE MR. JUSTICE SUNIL BENIWAL

Order(Oral)

Reportable

10/04/2026

Per: Arun Monga, J.

1. Under challenge herein is an order dated 09.12.2025 passed by the Joint Commissioner, Central Goods and Services Tax,

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Udaipur. By the said order, a penalty has been imposed on the petitioner by holding that there was wrongful availing of Input Tax Credit (ITC) amounting to Rs. 32,29,10,192/- without there being actual receipt of goods or services, and holding further to have allegedly passed on fraudulent ITC of Rs. 30,97,96,899/- through 32 fictitious entities created and operated by the petitioner.

2. Brief material facts first. Upon an inquiry by CGST officials against M/s Shree Vallabh Industries, a proprietary entity, it was found that it was a mere dummy concern controlled by the petitioner. Pursuant thereto, search and seizure proceedings under Section 67 of the CGST/RGST Act were conducted at the petitioner's residential premises, as well as, at the business premises of M/s Rajlaxmi Exim, another proprietary entity of which the petitioner.

2.1 Subsequently, a Show Cause Notice dated 30.06.2025 was issued to the petitioner, duly replied by him on 16.08.2025. Separately, another notice dated 27.06.2025 under Section 61 of the CGST/RGST Act was also issued. However, after considering the petitioner's response, the said proceedings were dropped vide order dated 29.09.2025.

2.2 Thereafter, vide the impugned order dated 09.12.2025 was passed, imposing penalty upon the petitioner, as above.

2.3 Hence, the instant writ petition has been filed seeking to set aside above said order dated 09.12.2025.

3. Learned senior counsel for the petitioner at the outset argues that the impugned order is liable to be quashed as it does not bear a Document Identification Number (DIN), which is mandatory in terms of Circular No. 122/41/2019-GST dated 05.11.2019 and

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Circular No. 128/47/2019-GST dated 23.12.2019. It is contended that any communication issued without DIN is non est in law and deemed to have never been issued. Since the impugned order admittedly does not contain a DIN, it is void ab initio and liable to be set aside on this ground alone.

3.1 It is also submitted that the aforesaid circulars permit issuance of communications without DIN only in exceptional circumstances, subject to reasons being recorded in writing and an express declaration to that effect being made in the communication itself. No such reasons or declaration are contained in the impugned order, nor does the present case fall within any of the prescribed exceptions, is the argument.

4. Per contra, learned counsels for the respective respondents, appearing on advance service, jointly oppose the petition. They submit that the same is devoid of merit and liable to be dismissed. It has been filed without availing the alternative appellate remedy of appeal as provided under the law.

5. Heard learned counsels for the parties and perused the material available on record.

6. We are unable to subscribe to the view taken by the learned Senior Counsel for the petitioner. He steadfastly contends that, in the absence of the DIN number on the impugned order, the same is non est. That is his principal contention, and thus he justifies not invoking the alternative statutory appellate remedy stating that a non est order ought to be interfered by this court, at the very threshold, in exercise of extra ordinary writ jurisdiction. In support of the argument that impugned is non est, he also relies

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on ***G. Bhaskar Reddy vs. Assistant Commissioner***[1] and ***Pradeep Goyal vs. Union of India & Ors.***[2]***.***

7. Having considered the cited judgments, while we are in respectful agreement with the legal principle laid down therein, we are of the view that the same does not govern the facts of the present case. In ***G. Bhaskar Reddy (supra)***, the communication under challenge did not contain any verifiable identification number, whatsoever. The present case stands on a different footing. Here, although the expression "DIN" is not specifically printed on the impugned order, each page of the order prominently bears the number "I/3740446/2025" at the top right corner.

8. Upon a query put by the Court, Mr. Nilesh Choudhary, learned counsel for the respondents no.1 to 4, submits that the aforesaid number is a Reference Number (RFN). He further states that even as on the date of hearing before this court, i.e., today itself, when the said number was entered on the CBIC/GST portal, the impugned order was successfully retrieved as it popped up on the website without any further input. This goes on to show that the RFN appearing on the order is a unique and verifiable electronic identifier linked to the impugned communication. The very purpose of providing access and service of the same to the petitioner is thus achieved as per the requirement of law.

9. Speaking of law, at this stage, de hors the above aspect, reference may also be had to Section 169 of the Central Goods and Services Tax Act, 2017, which governs the mode and validity of service of notices, decisions and orders. For ready reference

1 WP No. 7871/2025, Andhra Pradesh High Court
2 2022 SCC OnLine SC 949

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Section 169 of the Central Goods and Services Tax Act, 2017 is reproduced hereinbelow:

> *" **Section 169. Service of notice in certain circumstances.-***
> *(1) Any decision, order, summons, notice or other communication under this Act or the rules made thereunder shall be served by any one of the following methods, namely:-*
>
> *(a) by giving or tendering it directly or by a messenger including a courier to the addressee or the taxable person or to his manager or authorised representative or an advocate or a tax practitioner holding authority to appear in the proceedings on behalf of the taxable person or to a person regularly employed by him in connection with the business, or to any adult member of family residing with the taxable person; or*
>
> *(b) by registered post or speed post or courier with acknowledgement due, to the person for whom it is intended or his authorised representative, if any, at his last known place of business or residence; or*
>
> *(c) by sending a communication to his e-mail address provided at the time of registration or as amended from time to time; or*
>
> *(d) by making it available on the common portal; or*
>
> *(e) by publication in a newspaper circulating in the locality in which the taxable person or the person to whom it is issued is last known to have resided, carried on business or personally worked for gain; or*
>
> *(f) if none of the modes aforesaid is practicable, by affixing it in some conspicuous place at his last known place of business or residence and if such mode is not practicable for any reason, then by affixing a copy thereof on the notice board of the office of the concerned officer or authority who or which passed such decision or order or issued such summons or notice.*
>
> *(2) Every decision, order, summons, notice or any communication shall be deemed to have been served on the date on which it is tendered or published or a copy thereof is affixed in the manner provided in sub-section (1).*
>
> *(3) When such decision, order, summons, notice or any communication is sent by registered post or speed post, it shall be deemed to have been received by the addressee at the expiry of the period normally taken by such post in transit unless the contrary is proved."*

The provision thus expressly stipulates that an order shall be deemed to have been duly served if effected through any of the methods prescribed therein, including by registered post, by e-

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mail, or by making the communication available on the common portal.

10. In the case in hand, the impugned order itself records that it was uploaded on the official portal and was also dispatched through registered post as well as e-mail.

11. Taking a step further, arguendo, that no DIN and / or RFN had been mentioned, the consequence suggested by the petitioner does not automatically follow. Section 169 accords statutory recognition to service through electronic upload, registered post and e-mail. Therefore, where the order has been duly communicated through these prescribed modes, service of the order cannot be invalidated merely on a technical objection relating to nomenclature of the identification number.

12. Notably, there is no specific averment in the writ petition denying receipt of either the postal communication or the e-mail communication. Once service has been effected in any of the recognised statutory modes, we are of the view that the requirement of lawful communication clearly stands satisfied.

13. Not only that, aside all above, there is yet another reason why the submission of learned Senior cannot be accepted i.e. circular dated 09.06.2025 issued by CBIC. In course of hearing, learned counsel for the respondents tendered a copy thereof, which is taken on record. Same reads as under:-

> *'Attention is invited to Board's Circular No. 122/41/2019-GST dated 05 November 2019 and 128/47/2019-GST dated 23.12.2019, which were issued for implementation of decision regarding Generation and Quoting of Document Identification Number (DIN), initially on specified documents and subsequently expanded to all communications (including e-mails) sent to taxpayers and other concerned persons by*

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any office of CBIC. This was done with a view to leverage technology for greater accountability and transparency in communications with the trade/taxpayers/ other concerned persons.

2. It has been brought to the notice of the Board that the documents and summary generated through the common portal of GST always bear a Reference No. (RFN), verifiable through the portal (at https://services.gst.gov.in/services/verifyRfn). On verification, the portal provides details of the document such as Date of RFN generation, Date of issuing the Document, Module, Type of Communication and Name of the Office issuing the Document.

3. Reference, in this regard, is also invited to Section 169(1)(d) of the CGST Act, 2017, which provides that any decision, order, summons, notice or other communication shall be served by making it available on the common portal. Further vide Instruction No. 4/2023-GST dated 23.11.2023, CBIC emphasised on strict compliance of rule 142 of CGST Rules and directed to ensure that summary of Show Cause Notices in Form GST DRC-01 and summary of the Order-in-Original in Form GST DRC-07 should be served electronically on common portal/uploaded electronically on the common portal.

4. In light of the above, quoting DIN on such communications generated through the common portal of GST, which already bear RFN, results into two different electronically generated verifiable unique numbers namely RFN & DIN on the same communication, which renders quoting of DIN on such communication unnecessary.

5. It is therefore clarified that for communications via common portal (in compliance with Section 169 of the CGST Act, 2017) having verifiable Reference Number (RFN), quoting of Document Identification Number (DIN) is not required and such communication bearing RFN is to be treated as a valid communication.

6. To the above extent, Circular No. 122/41/2019- GST dated 05th November 2019 and 128/47/2019-GST dated 23.12.2019 issued by the Board, stands modified.'

The above circular substantially clarifies, in fact, modifies, the earlier Circulars dated 05.11.2019 and 23.12.2019, relied upon by the learned senior, relating to mandatory quoting of DIN.

14. Clear as daylight, the circular dated 09.06.2025 records that documents generated through the GST common portal bear a verifiable Reference Number (RFN), which can be authenticated

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through the portal itself. It further notes that such documents already contain a unique electronic identifier and, therefore, insistence upon quoting a separate DIN would result in duplication of electronically verifiable numbers. Consequently, it has been expressly clarified that communications issued through the common portal, bearing a verifiable RFN, need not separately mention a DIN and shall nevertheless be treated as valid communications.

15. The effect of the aforesaid circular is clear and unambiguous. In respect of communications generated through the GST portal, the RFN serves the same functional purpose of traceability, authenticity and verification as a DIN. Therefore, absence of the label "DIN" does not render such communication invalid where a verifiable RFN is already available.

16. In the above backdrop, reverting to the case in hand, the impugned order bears the RFN "I/3740446/2025", which is capable of online verification. The order was also uploaded on the portal and communicated through additional statutory modes. In these circumstances, the petitioner's challenge founded solely on absence of the expression "DIN" is devoid of substance.

17. As an upshot of the above discussion, the writ petition is bereft of merit and is accordingly dismissed. All pending applications also stand disposed of.

18. However, before parting, we deem it appropriate to observe that the writ petition was instituted within the period of limitation prescribed for filing a statutory appeal. Therefore, in the event the petitioner is so advised to avail the appellate remedy, the period

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spent in prosecuting the present writ petition shall stand excluded for the purposes of limitation in accordance with law.

(SUNIL BENIWAL),J **(ARUN MONGA),J**

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