

Pradeep Goyal v. Union of India & Ors.

Case number: Writ Petition (Civil) No. 320 of 2022

Citation: Order dated 18 July 2022 **Decision date:** 2022-07-18

GST administration: Document Identification Numbers for State tax communications

Court: Supreme Court

Bench: M.R. Shah and B.V. Nagarathna, JJ.

Decision stage: Final order disposing of a public-interest writ petition with directions

01 Facts

Pradeep Goyal, a Chartered Accountant, filed an Article 32 public-interest petition seeking a system for electronically generated Document Identification Numbers (DINs) for communications sent by State Tax Officers to taxpayers and other concerned persons. The requested relief included action by the States, a GST Council policy decision, and a countrywide centralised DIN system through the Central Government/CBIC. The petitioner contended that traceable document numbers would improve transparency and accountability and help prevent backdating of departmental communications and later creation of authorisations. The proceedings did not challenge an identified tax assessment, demand or particular communication lacking a DIN. The Court recorded that Karnataka and Kerala had implemented DIN systems at the time of the order. The Union accepted the transparency objective but submitted that State-level implementation was for the respective States and that the GST Council could recommend or advise such implementation under Article 279A.

Pinpoint: Paragraphs 1-3 and 5; official PDF pages 1-5. The statement concerning the two implementing States is recorded in paragraphs 2.2, 3 and 6 and is a July 2022 snapshot.

02 Court Discussion

The Court considered electronically generated DINs for State tax communications beneficial to public administration, because they make communications more transparent and improve official accountability. It referred to the CBDT DIN system recorded as operating from 1 October 2019 and commended the initiatives of Karnataka and Kerala. Those observations supplied the policy rationale for extending the practice; they did not adjudicate the legal validity of individual communications. On the institutional route, the Court relied on the GST Council's ability under Article 279A to make recommendations on GST matters and issue advisories to States. The operative formulation carefully separated a direction to the Union of India/GST Council to issue an advisory, instructions or recommendations from the request that States consider implementing the system. The order did not hold that a GST Council recommendation itself automatically imposed a uniform, directly enforceable DIN rule on every State.

Pinpoint: Paragraphs 6-7; official PDF pages 5-6. The Union's position on State implementation appears in paragraph 3, pages 3-4.

03 Decision

The Supreme Court disposed of the petition by directing the Union of India/GST Council to issue an advisory, instructions or recommendations to the respective States about electronic generation of DINs in

indirect-tax administration. It urged the concerned States to consider implementing DINs for communications from State Tax Officers at the earliest. The Registry was separately directed to send the order to the Chief Secretary of every respondent State for attention and further steps. The order prescribed no fixed implementation deadline for the States, did not itself establish the requested countrywide centralised DIN system and did not declare a State tax communication invalid merely because it lacked a DIN.

Pinpoint: Paragraph 7 and the concluding unnumbered directions; official PDF pages 5-6, especially page 6.

04 In Favour Of

Public-interest petitioner, to the limited extent of Union/GST Council and Registry directions; States urged to consider implementation

Qualified relief in favour of the public-interest petitioner: the Union of India/GST Council was required to issue the specified State-facing advisory, instructions or recommendations, and the Registry was required to circulate the order. States were urged to consider adoption at the earliest. This was final disposal of the PIL, with a governance direction, rather than a taxpayer victory invalidating a demand or an unconditional judicial mandate imposing one uniform DIN regime nationwide.

Pinpoint: Paragraph 7 and concluding directions; official PDF pages 5-6.

05 AKHB REVIEW POINT

AKHB REVIEW POINT: Identify the authority that issued the communication, its date, and the applicable Central or State DIN instrument before advising on a DIN defect. Preserve the document, service details and any available authentication result. This order is useful support for traceability and accountability in State GST administration, but it does not supply a standalone rule nullifying every communication without a DIN. A validity challenge must examine the actual instrument governing the issuing authority, its effective date, coverage, exceptions and any permitted regularisation. Keep the Court's direction to the Union/GST Council separate from its exhortation to States to consider implementation. The references to only Karnataka and Kerala having implemented the system describe the position recorded on 18 July 2022 and should not be presented as a current nationwide implementation survey. The order also does not decide the legal effect of later DIN advisories or State measures. This note verifies the historical order; later State adoption, subsequent judicial treatment and present-day applicability require separate checking.

Pinpoint: AKHB analysis based on paragraphs 1-3 and 5-7; official PDF pages 1-6, with the operative distinction on page 6.

Sources and limitations

Relevant provisions

Constitution of India: Article 32 (public-interest writ jurisdiction)

Constitution of India: Article 279A (GST Council recommendations)

Statutory note

Historical and jurisdiction-specific qualification: this order applies Articles 32 and 279A of the Constitution and records the DIN arrangements described to the Court in July 2022. It is not a current compilation of Central or State DIN rules. Whether a particular communication must carry a DIN, whether an exception applies and what follows from non-compliance must be checked against the relevant authority's operative

instrument and the communication's date. No later statutory, circular or State-by-State implementation audit has been completed for this note.

Treatment note

Primary order verified on 12 October 2026. No comprehensive search for later orders, review proceedings, judicial treatment, implementation advisories or current State DIN requirements has been completed; present precedential treatment and nationwide compliance are not certified. This is an AI-assisted source-based AKBH research note for general information, not evidence of human legal review or a substitute for professional advice on specific facts.

Scope of source review

Complete six-page official order, paragraphs 1-7 (including subparagraphs) and concluding directions. Case title and number checked on page 1; bench and decision date checked on page 6. Although the source filename says Judgement, the judicial text is headed ORDER. Its later digital-signature timestamp of 2 August 2022 does not replace the judicial decision date of 18 July 2022. No unverified reporter or neutral citation is supplied.

Primary source

Source description: Supreme Court of India official signed order dated 18 July 2022

Official source: [Open source document](#)

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Judges: M.R. Shah; B.V. Nagarathna

Outcome kind: final

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