

**HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD
(Special Original Jurisdiction)**

**TUESDAY, THE FOURTH DAY OF MARCH
TWO THOUSAND AND TWENTY FIVE**

PRESENT

**THE HONOURABLE THE ACTING CHIEF JUSTICE SUJOY PAUL
AND**

THE HONOURABLE SMT JUSTICE RENUKA YARA

WRIT PETITION NOS: 21592, 21668, 26579, 28235, 28848 AND 29108 OF 2024

W.P.No.21592 of 2024

Between:

M/s. Swathi Engineering Company, rep. by its Proprietor, Mr. N. Anjaiah, 13/177,
Industrial Estate, Fatehnagar, Hyderabad-500 037.

.....PETITIONER

AND

1. Assistant Commissioner of State Tax, Hyderabad Rural Division, Hyderabad.
2. Union of India, rep. by its Secretary, Ministry of Finance, Jeevan Deep Building, 3rd Floor, Sansad Marg, New Delhi-110 001.
3. Central Board of Indirect Taxes and Customs, GST Policy Wing, Government of India, Ministry of Finance, New Delhi, rep. by its Commissioner (GST).
4. State of Telangana, rep. by its Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Hyderabad.

.....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 to issue a Writ of Mandamus or any other appropriate writ or order or direction -(a) declare Notification No.9/2023 - Central Tax dated 31.3.2023 and Notification No.56/2023-Central Tax dated 28.12.2023 issued by the 3rd Respondent under Section 168-A of the Central Goods and Services Tax Act, 2017 and G.O.Ms.No.118 dated 25.8.2023 and G.O.Ms.No.170 dated 30.12.2023 issued by the 4th Respondent under Section 168-A of the Telangana Goods and Services Tax Act, 2017 extending the limitation for concluding the adjudication of

show cause notice issued under Section 73 for the tax period 2018-19 as ultra-vires Section 168-A of the Central Goods and Services Tax Act, 2017 and as ultra-vires Section 168-A of the Telangana Goods and Services Tax Act, 2017 and also manifestly arbitrary and violative Article 14 of the Constitution, and (b)consequently, to set aside the impugned order of the 1St Respondent vide Ref.No.ZD3604240661597, dated 27.4.2024 and the proceedings in Form GST DRC-07 27.4.2024 passed by the 1St Respondent as illegal, arbitrary, barred by time for the tax period 2018-19 and in violation of principles of natural justice.

I.A.NO:1 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 grant stay of all further proceedings pursuant to the impugned order of the 1st Respondent, dated 27.4.2024 and the proceedings in Form GST DRC-07 vide dated 27.4.2024 passed by the 1St Respondent for the tax period 2018-19, pending disposal of the writ petition as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner : Ms. K.UMA

**Counsel for the Respondent No.1 : SRI T.CHAITANYA KIRAN, AGP
REPRESENTING SRI SWAROOP OORILLA, LEARNED SPECIAL G.P FOR
STATE TAX**

**Counsel for the Respondent No.2 : SRI B.MUKHERJEE, LEARNED COUNSEL
REPRESENTING SRI GADI PRAVEEN KUMAR, DEPUTY SOLICITOR GENERAL
OF INDIA**

**Counsel for the Respondent No.3 : SRI DOMINIC FERNANDES, LEARNED
SENIOR STANDING COUNSEL FOR CBIC**

Counsel for the Respondent No.4 : G.P FOR REVENUE

W.P.NO:21668 OF 2024

Between:

M/s. Swathi Engineering Company, rep. by its Proprietor, Mr. N. Anjaiah, 13/177,
Industrial Estate, Fatehnagar, Hyderabad-500 037.

.....PETITIONER

AND

1. Assistant Commissioner of State Tax, Hyderabad Rural Division, Hyderabad.
2. Union of India, rep. by its Secretary, Ministry of Finance, Jeevan Deep Building, 3rd Floor, Sansad Marg, New Delhi-110 001.
3. Central Board of Indirect Taxes and Customs, GST Policy Wing, Government of India, Ministry of Finance, New Delhi, rep. by its Commissioner (GST).
4. State of Telangana, rep. by its Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Hyderabad.

.....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 to issue a Writ of Mandamus or any other appropriate writ or order or direction- (a) declare Notification No.9/2023-Central Tax dated 31.3.2023 and Notification No.56/2023-Central Tax dated 28.12.2023 issued by the 3rd Respondent under Section 168-A of the Central Goods and Services Tax Act, 2017 and G.O.Ms.No.118 dated 25.8.2023 and G.O.Ms.No.170 dated 30.12.2023 issued by the 4th Respondent under Section 168-A of the Telangana Goods and Services Tax Act, 2017 extending the limitation for concluding the adjudication of show cause notice issued under Section 73 for the tax period 2018-19 as ultra-vires Section 168-A of the Central Goods and Services Tax Act, 2017 and as ultra-vires Section 168-A of the Telangana Goods and Services Tax Act, 2017 and also manifestly arbitrary and violative Article 14 of the Constitution, and (b) consequently, to set aside the impugned order of the 1st Respondent vide Ref.No.ZD3604240661977, dated 27.4.2024 and the proceedings in Form GST DRC-07 27.4.2024 passed by the 1st Respondent as illegal, arbitrary, barred by time for the tax period 2018-19 and in violation of principles of natural justice.

I.A.NO:1 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 grant stay of all further proceedings pursuant to the impugned order of the Pt Respondent, dated 27.4.2024 and the proceedings in Form GST DRC-07 vide dated 27.4.2024 passed by the 1st Respondent for the tax period 2018-19,

pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner : Ms. K.UMA

**Counsel for the Respondent No.1 : SRI T.CHAITANYA KIRAN, AGP
REPRESENTING SRI SWAROOP OORILLA, LEARNED SPECIAL G.P FOR
STATE TAX**

**Counsel for the Respondent No.2 : SRI B.MUKHERJEE, LEARNED COUNSEL
REPRESENTING SRI GADI PRAVEEN KUMAR, DEPUTY SOLICITOR GENERAL
OF INDIA**

**Counsel for the Respondent No.3 : SRI DOMINIC FERNANDES, LEARNED
SENIOR STANDING COUNSEL FOR CBIC**

Counsel for the Respondent No.4 : G.P FOR REVENUE

W.P.NO: 26579 OF 2024

Between:

M/s. Vishal Projects and Infrastructures, rep. by its Managing Partner, Mr. B. Ramesh Kumar, 6-3-713/408, Flat No.408, Emerald, Punjagutta, Hyderabad-500 082.

.....PETITIONER

AND

1. Assistant Commissioner (State Tax), Punjagutta-1 Circle, Punjagutta Division, Hyderabad.
2. State of Telangana, rep. by its Chief Secretary and Special Chief Secretary to Government (FAC), State Tax Department, Secretariat, Hyderabad.
3. Union of India, rep. by its Secretary, Government of India, Ministry of Finance, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110 001.
4. Central Board of Indirect Taxes and Customs, GST Policy Wing, Government of India, Ministry of Finance, New Delhi, rep. by its Commissioner (GST).
5. Branch Manager, Axis Bank, Begumpet Branch, Hyderabad.

.....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 to issue a Writ of Mandamus or any other appropriate writ or order or direction - (a) declaring the Notification No.09/2023-Central Tax dated 31.3.2023 and Notification G.O.Ms.No.118 (Telangana) dated 25.8.2023 issued under

Section 168-A of the Central Goods and Services Tax Act, 2017 extending the limitation for concluding the adjudication of show cause notice issued under Section 73 of the CGST Act, 2017 for the tax period 2017-18 till 31.12.2023 as ultra-vires Section 168-A of the Central Goods and Services Tax Act, 2017 and also manifestly arbitrary and violative Article 14 of the Constitution and (b) consequently, set-aside the impugned order dated 30.12.2023 and Form GST DRC-07 vide Ref.No.ZD361223070206P dated 30.12.2023 purportedly passed by the 1st Respondent for the tax period July, 2017 to March, 2018 as being illegal and contrary to the law.

I.A.NO:1 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 suspend the attachment notice dated 15.5.2024 and lift the lien on the bank account, permit the Petitioner to operate its account, pending disposal of the writ petition, as otherwise the Petitioner will be put to severe.

I.A.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 grant stay of all further proceedings pursuant to the impugned order dated 30.12.2023 for the tax period July, 2017 to March, 2018 issued by 1st Respondent and proceedings in Form GST DRC-07 vide Ref.No.ZD361223070206P dated 30.12.2023 for the tax period July, 2017 to March, 2018, pending disposal of the writ petition, as otherwise the petitioner will be put to severe loss and hardship.

Counsel for the Petitioner : Ms. K.UMA

**Counsel for the Respondent Nos.1 & 2 : SRI T.CHAITANYA KIRAN, AGP
REPRESENTING SRI SWAROOP OORILLA, LEARNED SPECIAL G.P FOR
STATE TAX**

**Counsel for the Respondent No.3 : SRI B.MUKHERJEE, LEARNED COUNSEL
REPRESENTING SRI GADI PRAVEEN KUMAR, DEPUTY SOLICITOR GENERAL
OF INDIA**

Counsel for the Respondent No.4 : SRI DOMINIC FERNANDES, LEARNED SENIOR STANDING COUNSEL FOR CBIC

Counsel for the Respondent No.4 : G.P FOR REVENUE

Counsel for the Respondent No.5 : M/s T.N.HARIPRIYA

W.P.NO: 28235 OF 2024

Between:

M/s. VSA Infra Projects Private Limited, rep. by its Managing Director, Mr. K. Kondal Reddy, Flat Nos.101 and 102, 1st Floor, Plot No.29, Gafoor Nagar, Madhapur, Hyderabad-500 081.

.....PETITIONER

AND

1. Assistant Commissioner (ST), Balanagar Circle, Hyderabad Rural Division, Hyderabad.
2. State of Telangana, rep. by its Chief Secretary, and Special Chief Secretary to Government (FAC), State Tax Department, Secretariat, Hyderabad.
3. Union of India, rep. by its Secretary, Government of India, Ministry of Finance, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110 001.
4. Central Board of Indirect Taxes and Customs, GST Policy Wing, Government of India, Ministry of Finance, New Delhi, rep. by its Commissioner (GST).

.....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 to issue a Writ of Mandamus or any other appropriate writ or order or direction- declare Notification No.9/2023 - Central Tax dated 31.03.2023 and Notification No.56/2023-Central Tax dated 28.12.2023 issued by the 4th Respondent under Section 168-A of the Central Goods and Services Tax Act, 2017 and G.O.Ms.No.118 dated 25.8.2023 and G.O.Ms.No.170 dated 30.12.2023 issued by the 2nd Respondent under Section 168-A of the Telangana Goods and Services Tax Act, 2017 extending the limitation for concluding the adjudication of show cause notice and order issued under Section 73 for the tax period 2019-20 as ultra-vires Section 168-A of the Central Goods and Services Tax Act, 2017 and as ultra-vires Section 168-A arbitrary and violative of Article 14 of the Constitution, and declare the impugned order dated 30.8.2024 and proceedings in Form GST DRC-07 in Ref.No.ZD3608241415276 dated 30.8.2024 passed by the

1st Respondent for the tax period April, 2019 to March, 2020 as issued without jurisdiction, time barred, with procedural irregularities and unsustainable on merits.

I.A.NO:1 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 grant stay of all further proceedings pursuant to the impugned order dated 30.8.2024 and proceedings in Form GST DRC-07 in Ref.No.ZD3608241415276 dated 30.8.2024 passed by the 1st Respondent for the tax period April, 2019 to March, 2020, pending disposal of the writ petition as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner : Ms. K.UMA

Counsel for the Respondent Nos.1 & 2 : SRI T.CHAITANYA KIRAN, AGP REPRESENTING SRI SWAROOP OORILLA, LEARNED SPECIAL G.P FOR STATE TAX

Counsel for the Respondent No.3 : SRI B.MUKHERJEE, LEARNED COUNSEL REPRESENTING SRI GADI PRAVEEN KUMAR, DEPUTY SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.4 : SRI DOMINIC FERNANDES, LEARNED SENIOR STANDING COUNSEL FOR CBIC

W.P.NO: 28848 OF 2024

Between:

M/s. Sri Modular Clean Rooms, rep. by its Partner, Mr. K. Venkata Swamy, 7-8-270/1, Goutham Nagar, Bowenpally, Secunderabad-500 011.

.....PETITIONER

AND

1. Superintendent of Central Tax, Fatehnagar, Kukatpally CGST Division, Medchal Commissionerate, Hyderabad.
2. State of Telangana, rep. by its Chief Secretary, and Special Chief Secretary to Government (FAC), State Tax Department, Secretariat, Hyderabad.
3. Union of India, rep. by its Secretary, Government of India, Ministry of Finance, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110 001.

4. Central Board of Indirect Taxes and Customs, GST Policy Wing, Government of India, Ministry of Finance, New Delhi, rep. by its Commissioner (GST).

...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 to issue a Writ of Mandamus or any other appropriate writ or order or direction - (a) declare Notification No.9/2023 - Central Tax dated 31.03.2023 and Notification No.56/2023-Central Tax dated 28.12.2023 issued by the 4th Respondent under Section 168-A of the Central Goods and Services Tax Act, 2017 and G.O.Ms.No.118 dated 25.8.2023 and G.O.Ms.No.170 dated 30.12.2023 issued by the 2nd Respondent under Section 168-A of the Telangana Goods and Services Tax Act, 2017 extending the limitation for concluding the adjudication of show cause notice and order issued under Section 73 for the tax period 2019-20 as ultra-vires Section 168-A of the Central Goods and Services Tax Act, 2017 and as ultra-vires Section 168-A of the Telangana Goods and Services Tax Act, 2017 and also manifestly arbitrary and violative of Article 14 of the Constitution, and (b) declare the impugned order dated 13.8.2024 and proceedings in Form GST DRC-07 in Ref.No.ZD360824117062M dated 27.8.2024 passed by the 1st Respondent for the tax period April, 2019 to March, 2020 is barred by time and unsustainable on merits.

I.A.NO:1 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 grant stay of all further proceedings pursuant to the impugned order dated 13.8.2024 and proceedings in Form GST DRC-07 in Ref.No.ZD360824117062M, dated 27.8.2024 passed by the 1st Respondent for the tax period April, 2019 to March, 2020, pending disposal of the writ petition as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner : Ms. K.UMA

Counsel for the Respondent Nos.1 & 4 : SRI DOMINIC FERNANDES, LEARNED SENIOR STANDING COUNSEL FOR CBIC

**Counsel for the Respondent No.2 : SRI T.CHAITANYA KIRAN, AGP
REPRESENTING SRI SWAROOP OORILLA, LEARNED SPECIAL G.P FOR
STATE TAX**

**Counsel for the Respondent No.3 : SRI B.MUKHERJEE, LEARNED COUNSEL
REPRESENTING SRI GADI PRAVEEN KUMAR, DEPUTY SOLICITOR GENERAL
OF INDIA**

W.P.NO: 29108 OF 2024

Between:

Adhunik Infratech India Private Limited, rep. by its Director, Mr. K. Ramesh, 8-2-268/K/33, Road No.2, Sagar Society, Navodaya Colony, Banjara Hills, Hyderabad-500 034.

.....PETITIONER

AND

1. Assistant Commissioner (ST), Srinagar Colony Circle, Hyderabad.
2. State of Telangana, rep. by its Chief Secretary, and Special Chief Secretary to Government (FAC), State Tax Department, Secretariat, Hyderabad.
3. Union of India, rep. by its Secretary, Government of India, Ministry of Finance, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110 001.
4. Central Board of Indirect Taxes and Customs, GST Policy Wing, Government of India, Ministry of Finance, New Delhi, rep. by its Commissioner (GST).

.....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 to issue a Writ of Mandamus or any other appropriate writ or order or direction - declare Notification No.9/2023 - Central Tax dated 31.03.2023 and Notification No.56/2023-Central Tax dated 28.12.2023 issued by the 4th Respondent under Section 168-A of the Central Goods and Services Tax Act, 2017 and G.O.Ms.No.118 dated 25.8.2023 and G.O.Ms.No.170 dated 30.12.2023 issued by the 2nd Respondent under Section 168-A of the Telangana Goods and Services Tax Act, 2017 extending the limitation for concluding the adjudication of show cause notice and order issued under Section 73 for the tax period 2019-20 as ultra-vires Section 168-A of the Central Goods and Services Tax Act, 2017 and as ultra-vires Section 168-A of the Telangana Goods and Services Tax Act, 2017 and also manifestly arbitrary and violative of Article 14 of the Constitution and (b)declare the impugned order dated 29.8.2024 and proceedings in Form GST

DRC-07 in Ref.No.ZD360824133255D dated 29.8.2024 passed by the 1st Respondent for the tax period April, 2019 to March, 2020 is barred by time and unsustainable on merits.

I.A.NO:1 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 grant stay of all further proceedings arising in pursuance of the impugned Assessment Order dated 29.08.2024 and proceedings in Form GST DRC 07, in Ref.No.ZD360824133255D, dated 29.08.2024 passed by the first respondent, for the tax period April 2019 - March 2020, pending disposal of the Writ Petition as otherwise the petitioner will be put to servers loss and hardship.

Counsel for the Petitioner : Ms. K.UMA

Counsel for the Respondent Nos.1 & 2 : SRI T.CHAITANYA KIRAN, AGP REPRESENTING SRI SWAROOP OORILLA, LEARNED SPECIAL G.P FOR STATE TAX

Counsel for the Respondent No.3 : SRI B.MUKHERJEE, LEARNED COUNSEL REPRESENTING SRI GADI PRAVEEN KUMAR, DEPUTY SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.4 : SRI DOMINIC FERNANDES, LEARNED SENIOR STANDING COUNSEL FOR CBIC

The Court made the following COMMON ORDER

**THE HON'BLE THE ACTING CHIEF JUSTICE SUJOY PAUL
AND
THE HON'BLE SMT. JUSTICE RENUKA YARA**

**WRIT PETITION Nos.21592, 21668, 26579, 28235, 28848 and
29108 of 2024**

COMMON ORDER: *(Per the Hon'ble the Acting Chief Justice Sujoy Paul)*

Ms. K.Uma, learned counsel for the petitioners; Sri T. Chaitanya Kiran, learned Assistant Government Pleader representing Sri Swaroop Oorilla, learned Special Government Pleader for State Tax; Sri Dominic Fernandes, learned Senior Standing Counsel for CBIC; and Sri B. Mukherjee, learned counsel representing Sri Gadi Praveen Kumar, learned Deputy Solicitor General of India, appearing for Union of India.

2. During the course of hearing, learned counsel for the parties jointly urged that these writ petitions may be disposed of in terms of the recent common order passed by this Court in W.P.No.1154 of 2024 and batch, dated 02.01.2025.

3. In view of the consensus arrived at, these writ petitions are **disposed of** in terms of the common order passed in W.P.No.1154 of 2024 and batch, dated 02.01.2025. The said order and directions contained therein shall apply *mutatis mutandis* to these

writ petitions. If the petitioners prefer an appeal within forty five days from today before the competent appellate authority, the said authority shall decide the appeal on merits and it shall not be dismissed on the ground of delay. No order as to costs.

Miscellaneous petitions pending, if any, shall stand closed.

**SD/-P. GOWRI SHANKAR
ASSISTANT REGISTRAR**

//TRUE COPY//

SECTION OFFICER

To

1. The Assistant Commissioner (ST), Srinagar Colony Circle, Hyderabad.
2. The Chief Secretary and Special Chief Secretary to Government (FAC), State Tax Department, Secretariat, State of Telangana at Hyderabad.
5. The Principal Secretary, Government, Revenue (CT-II) Department, Secretariat, State of Telangana at Hyderabad.
3. The Secretary, Union of India, Government of India, Ministry of Finance, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110 001.
4. The Commissioner (GST), Central Board of Indirect Taxes and Customs, GST Policy Wing, Government of India, Ministry of Finance, New Delhi.
6. The Branch Manager, Axis Bank, Begumpet Branch, Hyderabad.
5. The Superintendent of Central Tax, Fatehnagar, Kukatpally CGST Division, Medchal Commissionerate, Hyderabad.
5. Two CC's to G.P FOR REVENUE, High Court for the State of Telangana at Hyderabad. (OUT)
6. One CC to Ms. K.UMA, Advocate [OPUC]
7. One CC to SRI SWAROOP OORILLA, LEARNED SPECIAL G.P FOR STATE TAX Advocate [OPUC]
8. One CC to SRI DOMINIC FERNANDES, LEARNED SENIOR STANDING COUNSEL FOR CBIC Advocate (OPUC)
9. One CC to SRI GADI PRAVEEN KUMAR, DEPUTY SOLICITOR GENERAL OF INDIA, Advocate (OPUC)
10. One CC to M/s T.N.HARIPRIYA, Advocate (OPUC)
11. Two CD Copies

**SA
BS**

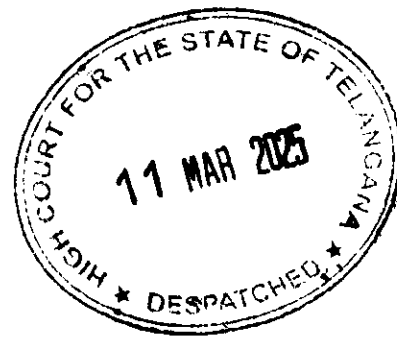
TIME LIMIT

HIGH COURT

DATED:04/03/2025

COMMON ORDER

WP. NOS:21592, 21668,
26579, 28235, 28848
AND 29108 OF 2024



DISPOSING OF THE WRIT PETITIONS
WITHOUT COSTS.

14
10/03/25
JK