

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

**FRIDAY, THE TWENTY EIGHTH DAY OF MARCH
TWO THOUSAND AND TWENTY FIVE**

PRESENT

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

**WRIT PETITION Nos.3234, 3456, 3824, 5145, 5818, 8401, 8402, 8403,
8408, 8412, 8416, 8442, 8478, 8500, 8537, 8548 and 8549 of 2025**

WRIT PETITION NO: 3234 OF 2025

Between:

M/s. Sri Padmini Road Lines, Represented by its Proprietor, Sakila Surya Kiran, aged about 46 years, S/o. S G K Murthy, R/o. 5-4-97/12 Premavathi Pet, Bhavani Colony, Rajendranagar, Rangareddy, Telangana-500030

...PETITIONER

AND

1. The State Tax Officer 1, Saroornagar-2 Circle, Saroornagar Division, 7th floor, Mayur Kushal Complex, Abids (Chermas Building), Hyderabad
2. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana
3. M/s. Saami Tradestar Logistics Limited, 2nd Floor, Gala No.204, Millennium Plaza premises Co-Op Society Ltd., Behind Saki Naka Telephone Exchange Sakinaka, Andheri East Mumbai, Mumbai Suburban, Maharashtra- 400072

...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, order, or direction more particularly one in the nature of a Writ of Mandamus

- (i) declaring Show cause notice in Form DRC 01 vide Ref no. ZD360524050625E dated 27.05.2024 and an impugned Order in Form DRC-07 vide ref no. ZD3608241058266 dated 26.08.2024 both issued

by the 1st Respondent under the provisions of CGST/TGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction and without authority of law apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside any action taken pursuant thereto and pass such further or other order(s) as this Hon'ble Court may deem fit and proper in the circumstances of the case.

- (ii) declare the Form DRC 13 dated 08.01.2025 issued in respect to FY 2019-20 is without authority of law and violative of articles 14, 19(1)(g), 21 and 265 of the Constitution of India and consequently set aside the same.

IA NO: 1 OF 2025

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 stay of operation of impugned Order in Form DRC-07 vide ref. no. ZD3608241058266 dated 26.08.2024 issued by the Respondent No. 1 for the tax period 2019-20 under CGST/TGST Acts, 2017 pending disposal of the above Writ Petition, as otherwise, the Petitioner will be put to severe loss and hardship.

IA NO: 2 OF 2025

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 stay operation of Form DRC 13 dated 08.01.2025 issued in respect to FY 2019-20 by the Respondent No. 1 to Respondent No. 3 and consequently direct the Respondent No. 3 to pay the amounts if any becomes payable directly to petitioner.

Counsel for the Petitioner: SRI V. VEERESHAM

**Counsel for the Respondents No.1 & 2: SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT PLEADER FOR STATE TAX**

Counsel for the Respondent No.3: --

WRIT PETITION NO: 3456 OF 2025

Between:

M/s. Sri Padmini Road Lines, Represented by its Proprietor, Sakila Surya Kiran, aged about 46 years, S/o. S G K Murthy, R/o. 5-4-97/12 Premavathi Pet, Bhavani Colony, Rajendranagar, Rangareddy, Telangana-500030

...PETITIONER

AND

1. The State Tax Officer 1, Saroomagar-2 Circle, Saroomnagar Division 7th floor, Mayur Kushal Complex, Abids (Chermas Building), Hyderabad
2. The State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana
3. M/s. Saami Tradestar Logistics Limited., 2nd Floor, Gala No.204, Millennium Plaza premises Co-Op Society Ltd., Behind Saki Naka Telephone Exchange Sakinaka, Andheri East Mumbai, Mumbai Suburban, Maharashtra- 400072

...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, order, or direction more particularly one in the nature of a Writ of Mandamus

- (i) declaring Form DRC 01 vide Ref no. ZD360124037350W dated 29.01.2024 and an impugned Order in Form DRC-07 vide ref no. ZD3604240930992 dated 30.04.2024 both issued by the 1st Respondent under the provisions of CGST/TGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction and without authority of law apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside any action taken pursuant thereto and pass such further or other order(s) as this Hon'ble Court may deem fit and proper in the circumstances of the case.
- (ii) declare the Form DRC 13 dated 08.01.2025 issued in respect to FY 2018-19 is without authority of law and violative of articles 14, 19(1)(g), 21 and 265 of the Constitution of India and consequently set aside the same.

IA NO: 1 OF 2025

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 stay of operation of impugned Order in Form DRC-07 vide ref. no. ZD3604240930992 dated 30.04.2024 issued by the Respondent No. 1 for the tax period 2017-18 under CGST/TGST Acts, 2017 pending disposal of the above Writ Petition, as otherwise, the Petitioner will be put to severe loss and hardship.

IA NO: 2 OF 2025

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 stay operation of Form DRC 13 dated 08.01.2025 issued in respect to FY 2018-19 by the Respondent No. 1 to Respondent No. 3 and consequently direct the Respondent No. 3 to pay the amounts if any becomes payable directly to petitioner.

Counsel for the Petitioner: SRI V. VEERESHAM

**Counsel for the Respondents No.1 & 2: SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT PLEADER FOR STATE TAX**

Counsel for the Respondent No.3: --

WRIT PETITION NO: 3824 OF 2025

Between:

M/s. Sri Padmini Road Lines, Represented by its Proprietor, Sakila Surya Kiran, aged about 46 years, S/o. S G K Murthy, R/o. 5-4-97/12 Premavathi Pet, Bhavani Colony, Rajendranagar, Rangareddy, Telangana- 500030

AND

...PETITIONER

1. The State Tax Officer 1, Saroomagar-2 Circle, Saroomagar Division, 7th floor, Mayur Kushal Complex, Abids (Chermas Building), Hyderabad
2. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana
3. M/s. Saami Tradestar Logistics Limited, 2nd Floor, Gala No.204, Millennium Plaza premises Co-Op Society Ltd., Behind Saki Naka Telephone Exchange Sakinaka, Andheri East Mumbai, Mumbai Suburban, Maharashtra- 400072

...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, order, or direction more particularly one in the nature of a Writ of Mandamus

- (i) declaring Show cause notice in Form DRC 01 vide Ref no. ZD3609230427339 dated 30.09.2023 and an impugned Order in Form DRC-07 vide ref. no. ZD361223071198D dated 30.12.2023 both issued by the 1st Respondent under the provisions of CGST/TGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction and without authority of law, apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside any action taken pursuant thereto and pass such further or other order(s) as this Hon'ble Court may deem fit and proper in the circumstances of the case.
- (ii) declare the Form DRC 13 dated 08/01/2025 issued in respect to FY 2017-18 is without authority of law and violative of articles 14, 19(1)(g), 21 and 265 of the Constitution of India and consequently set aside the same.

IA NO: 1 OF 2025

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 stay of operation of impugned Order in Form DRC-07 vide ref. no. ZD361223071198D dated 30.12.2023 issued by the Respondent No. 1 for the tax period 2017-18 under CGST/TGST Acts, 2017 pending disposal of the above Writ Petition, as otherwise, the Petitioner will be put to severe loss and hardship.

IA NO: 2 OF 2025

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 stay operation of Form DRC 13 dated 08.01.2025 issued in respect to FY 2017-18 by the Respondent No. 1 to Respondent No. 3 and consequently direct the

Respondent No. 3 to pay the amounts if any becomes payable directly to petitioner.

Counsel for the Petitioner: SRI V. VEERESHAM

**Counsel for the Respondents No.1 & 2: SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT PLEADER FOR STATE TAX**

Counsel for the Respondent No.3: --

WRIT PETITION NO: 5145 OF 2025

Between:

M/s. S P Industries, (Rep by its Proprietor, Pramod Kumar Bhalgat) D.No.7-3-132/1,
Gagan Pahad, Hyderabad, Telangana

...PETITIONER

AND

1. Assistant Commissioner of State Tax, Rajendranagar-II Circle, Saroornagar Division, Hyderabad, Telangana.
2. Appellate Joint Commissioner of State Tax, Hyderabad Rural Division, Hyderabad, 5th Floor, C.T Complex, Nampally, Hyderabad.
3. State of Telangana, Rep. by its Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Hyderabad.
4. Union of India, Rep. by the Secretary, Ministry of Finance, No.136-A, North Block, New Delhi

...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 an appropriate Writ, Order or Direction more particularly in the nature of MANDAMUS declaring the action of the 1st Respondent in passing the impugned order dated 28.12.2023 passed for the year 2017-18 as illegal, unsustainable, contrary to facts, violative of principles of natural justice and consequently set aside the same and pass such other order or orders as may be deemed fit and proper in the circumstances of the case and in the interests of justice. It is also prayed to declare that the rejection order of the 2nd Respondent is also improper and not sustainable, as the 2nd Respondent ought to have considered the fact that the order appealed against is an unsigned order and

hence which is not an order in the eyes of law and consider the appeal and set aside the illegal notice of demand in DRC 07 and the order.

IA NO: 1 OF 2025

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 collection of the total disputed tax of Rs.5,60,407/- (CGST of Rs.2,80,204/-, SGST of Rs.2,80,203/-).

Counsel for the Petitioner: SRI MUKTINUTALAPATI RAMACHANDRA MURTHY

**Counsel for the Respondents No.1 to 3: SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT PLEADER FOR STATE TAX**

**Counsel for the Respondent No.4: SRI T. JASHWANTH KUMAR,
S.C. FOR CENTRAL GOVERNMENT**

WRIT PETITION NO: 5818 OF 2025

Between:

M/s. Lekcon Infrastructure Pvt. Ltd., Lekcon House, 3-6/9, Narsingi Heights, Rajendra Nagar Mandal, R.R. District, Hyderabad 500079, Telangana, Rep. by its Authorized Signatory, A. Rama Rao.

...PETITIONER

AND

1. The Assistant Commissioner (ST), Rajendernagar-I Circle, 3rd Floor, Manoranjan Complex, M.J. Road, Nampally, Hyderabad, Telangana.
2. The Appellate Joint Commissioner of State Tax, Hyderabad Rural Division, 5th Floor, C.T. Complex, Nampally, Hyderabad 500001, Telangana.
3. The State of Telangana, Rep. by the Principal Secretary to the Government, Revenue (CT) Department, Dr. B.R. Ambedkar Telangana Secretariat, Hyderabad, Telangana.
4. The Union of India, rep. by its Secretary (Finance), Ministry of Finance, North Block, New Delhi 110001.

...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 an appropriate Writ, Order or Direction more particularly in the nature of MANDAMUS holding that the impugned "Adjudication Order under

Section 73 of "GST Act, 2017/ CGST Act, 2017" in Form GST DRC-07, passed by the First Respondent vide Case id. AD3601240219211/Order Reference No. ZD3604240912099, dated 29-04-2024, for the Financial Year 2018-19, without valid electronically generated DIN, without any signature/digital signature, pursuant to show cause notice which itself does not contain any electronically generated DIN and Signature/Digital Signature, without issuing the Mandatory Pre-Show Cause Notice in Form DRC-01A under Rule 142 (1A), as contrary to law, invalid, deemed to have never been issued, not an order in the eye of law, and illegal and further hold that the impugned Appeal Rejection Order of the Second Respondent vide ARN. AD360924008190A/Ref. No. ZD360225032641Q, dated 13-02-2025, as unjustified and illegal, and consequently set aside both impugned orders.

IA NO: 1 OF 2025:

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, including collection of tax and interest, pursuant to the impugned "Adjudication Order under Section 73 of TGST Act, 2017/ CGST Act, 2017" in Form GST DRC-07, passed by the First Respondent vide Case id. AD3601240219211/Order Reference No. ZD3604240912099, dated 29-04-2024, for the Financial Year 2018-19.

Counsel for the Petitioner: SRI G. NARENDRA CHETTY

**Counsel for the Respondents No.1 to 3: SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT PLEADER FOR STATE TAX**

**Counsel for the Respondent No.4: SRI K. ARVIND KUMAR,
S.C. FOR CENTRAL GOVERNMENT**

WRIT PETITION NO: 8401 OF 2025

Between:

Prashanth Furniture, Represented by its Proprietor Sri Prashanth Agarwal, Plot No.7 and 8, Hitech Colony, Market Road, Mancherla - 504208.

...PETITIONER

AND

1. The Assistant Commissioner (State Tax), Mancheria Circle, H.No. 19-27, 1st Floor, Vyshnavi Complex, Near Flyover Bridge, Mancheria - 504208
2. The Commissioner of State Tax, State of Telangana Commercial taxes complex, M J Road, Opposite Gandhi Bhavan, Nampally, Hyderabad.
3. The State of Telangana, Represented by its Principal Secretary to Government, Revenue CTD, 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, order or direction, declaring the Show cause Notice dated 05/12/2023 vide reference no. ZD3612230060326, all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 order passed dated 22/04/2024 vide reference no. ZD3604240445020 and rectification order dated 27/04/2024 vide reference no. ZD3604240688450 by The Assistant Commissioner (ST), Under Section 73 of the TGST And CGST Act, 2017. The summary of under declared tax is as follows Total Tax Rs.6,80,000/- (CGST Rs.3,40,000/- and SGST Rs.3,40,000/-) and penalty Total Rs.68,000/- (CGST Rs.34,000/- and SGST Rs.34,000/-) and beside levy of interest under section 50 of the CGST Act, 2017 as prescribed under section 73(9) of CGST Act, 2017/TGST Act,2017, for the period from April 2023 to March 2024 without even issuing Form GST DRC01A as contemplated under Rule 14 21A of the Rules 2017 without signature of the officer concerned in the all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 by the 1st Respondent and without DIN and without even granting sufficient opportunity of being heard to the Petitioner as arbitrary contrary to the provisions of the CGST/SGST Acts 2017 and contrary to the Article 14, 19 2 g, 21 and 265 of Constitution of India and consequently set aside the SCN dated 05/12/2023 and all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 and rectification order as illegal null and void.

IA NO: 1 OF 2025

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 stay

all further proceedings including any recovery, pursuant to the Show cause Notice dated 05-12-2023 vide reference no. ZD3612230060326, all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 order passed dated 22-04-2024 vide reference no. ZD3604240445020 and rectification order dated 27-04-2024 vide reference no. ZD3604240688450 by The Assistant Commissioner (ST), Under Section 73 of the TGST and CGST Act, 2017. The summary of under declared tax is as follows: Total Tax Rs.6,80,000/- (CGST Rs.3,40,000/- and SGST Rs.3,40,000/-) and penalty Total Rs.68,000/- (CGST Rs.34,000/- and SGST Rs.34,000/-) and beside levy of interest under section 50 of the CGST Act, 2017 as prescribed under section 73(9) of CGST Act, 2017/TGST Act, 2017, for the period from April 2023 to March 2024 pending disposal of writ petition.

Counsel for the Petitioner: SRI UPADHYAY RAGHAVENDER

**Counsel for the Respondents No.1 & 2: SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT PLEADER FOR STATE TAX**

Counsel for the Respondent No.3: GP FOR REVENUE

WRIT PETITION NO: 8402 OF 2025

Between:

PRASHANTH FURNITURE, Represented by its Proprietor Sri Prashanth Agarwal,
Plot No.7 and 8, Hitech Colony, Market Road, Mancherla - 504208.

AND

...PETITIONER

1. The Assistant Commissioner (State Tax), Mancherla Circle, H.No. 19-27, 1st Floor, Vyshnavi Complex, Near Flyover Bridge, Mancherla - 504208.
2. The Commissioner of State Tax, State of Telangana Commercial taxes complex, M J Road, Opposite Gandhi Bhavan, Nampally, Hyderabad.
3. The State of Telangana, Represented by its Principal Secretary to Government, Revenue CTD, 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, order or

direction, declaring the Show cause Notice dated 05-12-2023 vide reference no. ZD361223006029T, all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 order passed dated 22/04/2024 vide reference no. ZD360424044482I and rectification order dated 27/04/2024 vide reference no. ZD3604240687923 by The Assistant Commissioner (ST), Under Section 73 of the TGST and CGST Act, 2017. The summary of under declared tax is as follows- Total Tax Rs.16,15,000/- (CGST Rs.8,07,500/- and SGST Rs.8,07,500/-) and penalty Total Rs.161,500/- (CGST Rs.80,750/- and SGST Rs.80,750/-).and beside leavy of interest under section 50 of the CGST Act, 2017 as prescribed under section 73(9) of CGST Act, 2017/TGST Act,2017, for the period from April 2022 to March 2023 without even issuing Form GST DRC01A as contemplated under Rule 1421A of the Rules 2017 without signature of the officer concerned in the all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 by the 1st Respondent and without DIN and without even granting sufficient opportunity of being heard to the Petitioner as arbitrary contrary to the provisions of the CGST/SGST Acts 2017 and contrary to the Article 14, 19 2 g, 21 and 265 of Constitution of India and consequently set aside the SCN dated 05.12.2023 and all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 and rectification order as illegal null and void.

IA NO: 1 OF 2025

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 stay all further proceedings including any recovery, pursuant to the Show cause Notice dated 05-12-2023 vide reference no. ZD361223006029T, all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 order passed dated 22-04-2024 vide reference no. ZD360424044482I and rectification order dated 27-04-2024 vide reference no. ZD3604240687923 by The Assistant Commissioner (ST), Under Section 73 of the TGST and CGST Act, 2017. The summary of under declared tax is as follows- Total Tax Rs.16,15,000/- (CGST Rs.8,07,500/- and SGST Rs.8,07,500/-) and penalty Total Rs.161,500/- (CGST Rs.80,750/- and SGST Rs.80,750/-).and beside leavy of interest under section 50 of the CGST Act, 2017 as prescribed under section 73(9) of CGST Act,

2017/TGST Act, 2017, for the period from April 2022 to March 2023 pending disposal of writ petition.

Counsel for the Petitioner: SRI UPADHYAY RAGHAVENDER

**Counsel for the Respondents No.1 & 2: SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT PLEADER FOR STATE TAX**

Counsel for the Respondent No.3: GP FOR REVENUE

WRIT PETITION NO: 8403 OF 2025

Between:

M/s. Sri Bhadrakali Medical Stores, rep. by its Partner, Mrs. Sundari Bandaru, # 2-2-438, Kishanpura, Hanumakonda-506 001, Warangal District.

AND

...PETITIONER

1. State Tax Officer, Warangal Urban-I, Warangal.
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, Ministry of Finance, Government of India, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110 001
4. Kotak Mahindra Bank, rep. by its Branch Manager, Plot No.6-2-251, Opp. Zubair Book Stall, Vijaya Talkies Road, Hanumakonda, Warangal.

...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 declaring the show cause notice dated 21/2/2022, adjudication order dated 14/8/2024 along with Form GST DRC-07 in Ref.No.ZD3608240458152 dated 14/8/2024 passed by the 1st Respondent for the tax period 2019-20 under Section 73 of the CGST and SGST Act as being a nullity and non-est in law on account of not having any and also contrary to Rule 142(1A) of CGST Rules, 2017 for not issuing Form GST DRC-01A.

IA NO: 1 OF 2025

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 bank attachment notice issued by the office of 1st Respondent for recovery of the disputed amounts for the tax period 2019-20 in Form GST DRC-13 dated 01.03.2025 to the 4th Respondent under Section 79(1)(c) of the GST Act, pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

IA NO: 2 OF 2025

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 14.8.2024 and proceedings in Form GST DRC-07 in Ref.No.ZD3608240458152 dated 14.08.2024 passed by the 1st Respondent for the tax period 2019-20, pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: SRI KARTHIK RAMANA PUTTAMREDDY

**Counsel for the Respondents No.1 & 2: SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT PLEADER FOR STATE TAX**

**Counsel for the Respondent No.3: SRI GADI PRAVEEN KUMAR,
DEPUTY SOLICITOR GENERAL OF INDIA**

Counsel for the Respondent No.4: --

WRIT PETITION NO: 8408 OF 2025

Between:

M/s.Shah Enterprises, 1-4-554/7, Bholakpur, Hyderabad, Telangana, rep. by its Proprietor Sri Mohammed Abrar Pasha.

...PETITIONER

AND

1. The State of Telangana, Rep. by the Principal Secretary to the Government, Revenue (CT) Department, Telangana Secretariat, Hyderabad, Telangana.

2. The Assistant Commissioner (ST), Mahankali Street Circle, Secunderabad Division, Mayur Kushal Complex, beside Chermas, Abids, Hyderabad, Telangana.

...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 an appropriate Writ, Order or Direction, more particularly in the nature of Writ of Mandamus declaring the action of the 2nd respondent in passing the impugned unsigned and undated Attachment along with Summary of the Order in Form DRC-07 vide GST No.36BXSP3000MIZ4 dated 18.02.2025 for the year 2020-21 vide Ref.No.ZD360225046275H along with unsigned show cause notice and its summary dated 29.11.2024 u/S. 73 of the CGST and TSGST Acts, 2017 as illegal, void, manifestly arbitrary, violative of Article 14 of the Constitution of India and consequently quash the same.

IA NO: 1 OF 2025

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 unsigned and undated Attachment along with Summary of the Order in Form DRC-07 vide GST No.36BXSP3000MIZ4 dated 18.02.2025 for the year 2020-21 vide Ref.No.ZD360225046275H.

Counsel for the Petitioner: SRI B. KRISHNA REDDY

**Counsel for the Respondents: SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT PLEADER FOR STATE TAX**

WRIT PETITION NO: 8412 OF 2025

Between:

M/s. Sri Bhadrakali Medical Stores, rep. by its Partner, Mrs. Sundari Bandaru, # 2-2-438, Kishanpura, Hanumakonda-506 001, Warangal District.

...PETITIONER

AND

1. State Tax Officer, Warangal Urban-I, Warangal.

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, Ministry of Finance, Government of India, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110 001
4. Kotak Mahindra Bank, rep. by its Branch Manager, Plot No.6-2-251, Opp.Zubair Book Stall, Vijaya Talkies Road, Hanumakonda, Warangal.

...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 declaring the show cause notice dated 14.11.2021, adjudication order dated 27.12.2023 along with Form GST DRC-07 vide Ref.No.ZD361223051964C dated 27.12.2023 passed by the 1st Respondent for the tax period 2017-18 under Section 73 of the CGST and SGST Act as being a nullity and non-est in law on account of not having any signatures on them and also contrary to Rule 142(1A) of CGST Rules, 2017 for not issuing Form GST DRC-01A.

IA NO: 1 OF 2025

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 bank attachment notice issued by the office of 1st Respondent for recovery of the disputed amounts for the tax period 2017-18 in Form GST DRC-13 dated 01.03.2025 to the 4th Respondent under Section 79(1)(c) of the GST Act, pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

IA NO: 2 OF 2025

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 27.12.2023 and proceedings in Form GST DRC-07 in Ref.No.ZD361223051964C dated 27.12.2023 passed by the 1st Respondent for the tax period 2017-18, pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: SRI KARTHIK RAMANA PUTTAMREDDY

**Counsel for the Respondents No.1 & 2: SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT PLEADER FOR STATE TAX**

**Counsel for the Respondent No.3: SRI GADI PRAVEEN KUMAR,
DEPUTY SOLICITOR GENERAL OF INDIA**

Counsel for the Respondent No.4: --

WRIT PETITION NO: 8416 OF 2025

Between:

ALR Labs Pvt. Ltd, (Represented by its authorized signatory) Plot No 10, Survey No 444 445, Medchal-Malkajgiri, Telangana, 501401

...PETITIONER

AND

1. Assistant Commissioner (ST), Malkajgiri-1 Circle, Malkajgiri Division, Telangana
2. State of Telangana, rep. by its Secretary to Government (Revenue), State Tax Department, Secretariat, Hyderabad.
3. Union of India, (rep. by its Secretary (Revenue)), North Block, New Delhi.

...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) Setting aside the impugned Show Cause Notice in Form GST DRC-01 vide Ref. No. ZD360524057222L dt. 29.05.2024 and Attachment to Show Cause Notice in Form DRC-01 and consequential impugned Order of the 1st Respondent along with proceedings in Form DRC-07 vide Ref. No. ZD3608240872039 dt.22/08/2024 issued by the 1st Respondent for the tax period April 2019 to March, 2020 without having any signature as illegal, arbitrary.

IA NO: 1 OF 2025

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 along with proceedings in Form DRC-07 vide Ref. No. ZD3608240872039 dt.22/08/2024 issued 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. YAMMANURU SIRI REDDY

**Counsel for the Respondents No.1 & 2: SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT PLEADER FOR STATE TAX**

**Counsel for the Respondent No.3: SRI GADI PRAVEEN KUMAR,
DEPUTY SOLICITOR GENERAL OF INDIA**

Counsel for the Respondent No.4: --

WRIT PETITION NO: 8442 OF 2025**Between:**

M/s.Swiss Castle Bakery, 8-3-945/9, Pancom Business Centre, Ameerpet X Road, Hyderabad - 500 016. Rep. by its Partner Mr. Thakur Ashwani Singh aged 52 years

...PETITIONER

AND

1. The Assistant Commissioner (ST), Srinagar Colony-2 Circle, Punjagutta Division, Mayur Kushal Complex, Abids, Hyderabad.
2. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana 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 Writ of Mandamus or any other appropriate Writ or Order or Direction declaring:

- (1) the action of the 1st Respondent in passing the Order, dated 31.08.2024, the Summary of the Order in Form GST DRC-07, dated 31.08.2024 and the

Proceedings dated 31.08.2024 levying CGST/SGST/IGST and Penalty, for the tax period 2019-20 under the CGST/SGST/IGST Act 2017, without any signature of the Officer concerned either physical or digital in the Order, dated 31.08.2024, the Summary of the Order, dated 31.08.2024 and Summary of Show Cause Notice in Form GST DRC-01, dated 31.05.2024, are not valid in the eye of law,

(2) the action of the 1st Respondent in passing the Orders, without even issuing Form GST DRC-01A as contemplated under Rule 142(1A) of the CGST/SGST/IGST Rules 2017, is contrary to the provisions of the Acts;

(3) the action of the 1st Respondent in issuing Notices and passing the Orders, without generating DIN in the Notices and Orders as per Circular No.128/47/2019-GST, dated 23.12.2019 and as per W.P.No.320 of 2022, dated 18.07.2022 of the Hon'ble Supreme Court, are not valid and consequently set aside the Order, dated 31.08.2024, the Summary of the Order in Form GST DRC-07, dated 31.08.2024 and Proceedings, dated 31.08.2024 passed by the 1st Respondent as null and void.

IA NO: 1 OF 2025

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 Operation of the Order, dated 31.08.2024, the Summary of the Order in Form GST DRC-07, dated 31.08.2024 and the Proceedings, dated 31.08.2024 passed by the 1st Respondent, for the tax period 2019-20 under the CGST/SGST/IGST Act 2017, pending disposal of the above Writ Petition, as otherwise, the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: SRI SHAIK JEELANI BASHA

**Counsel for the Respondents: SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT PLEADER FOR STATE TAX**

WRIT PETITION NO: 8478 OF 2025**Between:**

MAHESHWARI PHARMACY, Represented by its Proprietor Sri Kiran Kumar Moturi,
H.No.4-202 to 4-204, Janmabhoomi Nagar, Near Bust Stand, Mancherial - 504208.
Dist. Mancherial.

...PETITIONER**AND**

1. The Assistant Commissioner (State Tax), Mancherial Circle, H.No. 19-27, 1st Floor, Vyshnavi Complex, Near Flyover Bridge, Mancherial - 504208.
2. The Commissioner of State Tax, State of Telagnana Commercial taxes complex, M J Road, Opposite Gandhi Bhavan, Nampally, Hyderabad.
3. The State of Telagnana, Represented by its Principal Secretary to Government, Revenue CTD, 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, order or direction, declaring the Show cause Notice dated 01-06-2022 vide reference no. ZD360622004963G, all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 order passed dated 25-04-2024 vide reference no. ZD360424056202Q by The Assistant Commissioner (ST), Under Section 73 of the TGST and CGST Act, 2017. The summary of under declared tax is as follows. Total Tax Rs.8,49,976/- (CGST Rs.4,24,988/- and SGST Rs.4,24,988/-) and penalty Total Rs.84,998/- (CGST Rs.42,499/- and SGST Rs.42,499/-) and beside levy of interest under section 50 of the CGST Act, 2017 as prescribed under section 73(9) of CGST Act, 2017/TGST Act,2017, for the period from April 2018 to March 2019 without even issuing Form GST DRCO1A as contemplated under Rule 1421A of the Rules 2017 without signature of the officer concerned in the all consequential orders passed in pursuance of the said SCN, including 7pm GST DRC-07 by the 1st Respondent and without DIN and .lout even granting sufficient opportunity of being heard to the Petitioner as arbitrary contrary to the provisions of the CGST/SGST Acts 2017 and contrary to the Article 14, 19 2 g, 21 and 265 of Constitution of India and consequently set aside the SCN dated

01.06.2022 and all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 as illegal null and void.

IA NO: 1 OF 2025

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 stay all further proceedings including any recovery, pursuant to the Show cause Notice dated 01-06-2022 vide reference no. ZD360622004963G, all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 order passed dated 25-04-2024 vide reference no. ZD360424056202Q by The Assistant Commissioner (ST), Under Section 73 of the TGST & CGST Act, 2017. The summary of under declared tax is as follows. Total Tax Rs.8,49,976/- (CGST Rs.4,24,988/- and SGST Rs.4,24,988/-) and penalty Total Rs.84,998/-(CGST Rs.42,499/- and SGST Rs.42,499/-) and beside levy of interest under section 50 of the CGST Act, 2017 as prescribed under section 73(9) of CGST Act, 2017/TGST Act, 2017, for the period from April 2018 to March 2019 pending disposal of writ petition.

Counsel for the Petitioner: SRI UPADHYAY RAGHAVENDER

**Counsel for the Respondents No.1 & 2: SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT PLEADER FOR STATE TAX**

Counsel for the Respondent No.3: GP FOR REVENUE

WRIT PETITION NO: 8500 OF 2025

Between:

SHRI HARI STEEL, Represented by its Proprietor Sri Tiwari Munna, Plot No.54, Rampally, Keesara, Madchal Malkajgiri - 501301.

AND

...PETITIONER

1. The Assistant Commissioner (State Tax), Nacharam -II, Circle, 5th Floor, East Wing, Gaganvihar Building, Nampally, Hyderabad - 500001.
2. The Commissioner of State Tax, State of Telangana Commercial taxes complex, M J Road, Opposite Gandhi Bhavan, Nampally, Hyderabad.
3. The State of Telangana, Represented by its Principal Secretary to Government, Revenue CTD, 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, order or direction, declaring the Show cause Notice dated 18-06-2022 vide reference no. ZD360622086163E, all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 order passed dated 19-12-2023 vide reference no. ZD361223034117S by The Assistant Commissioner (ST), Under Section 73 of the TGST and CGST Act, 2017. The summary of under declared tax is as follows. Total Tax Rs.3,98,546/- (CGST Rs.2,09,353/- and SGST Rs.1,89,193/-), penalty total Rs.39,854/- (CGST Rs.20,935/- and SGST Rs.18,919/-) and beside levy of interest under section 50 of the CGST Act, 2017 as prescribed under section 73(9) of CGST Act, 2017/TGST Act, 2017, for the financial year 2017-2018 without even issuing Form GST DRCO1A as contemplated under Rule 1421A of the Rules 2017 without signature of the officer concerned in the all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 by the 1st Respondent and without DIN and without even granting sufficient opportunity of being heard to the Petitioner as arbitrary contrary to the provisions of the CGST/SGST Acts 2017 and contrary to the Article 14, 19 2 g, 21 and 265 of Constitution of India and consequently set aside the SCN dated 18-06-2022 and all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 as illegal null and void.

IA NO: 1 OF 2025

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 stay all further proceedings including any recovery, pursuant to the Show cause Notice dated 18-06-2022 vide reference no. ZD360622086163E, all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 order passed dated 19-12-2023 vide reference no. ZD361223034117S by The Assistant Commissioner (ST), Under Section 73 of the TGST and CGST Act, 2017. The summary of under declared tax is as follows. Total Tax Rs.3,98,546/- (CGST Rs.2,09,353/-and SGST Rs.1,89,193/-), penalty total Rs.39,854/- (CGST

Rs.20,935/- and SGST Rs.18,919/-) and beside levy of interest under section 50 of the CGST Act, 2017 as prescribed under section 73(9) of CGST Act, 2017/TGST Act, 2017, for the financial year 2017-2018 pending disposal of writ petition.

Counsel for the Petitioner: SRI UPADHYAY RAGHAVENDER

**Counsel for the Respondents No.1 & 2: SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT PLEADER FOR STATE TAX**

Counsel for the Respondent No.3: GP FOR REVENUE

WRIT PETITION NO: 8537 OF 2025

Between:

VINAYAKA ENTERPRISES, Represented by its Proprietor Sri Vinod Kumar Agarwal, H.No.5-3-264, First Floor, Goshamahal, Hyderabad - 500012.

AND

...PETITIONER

1. The Assistant Commissioner (State Tax), Mehdiapatnam - II Circle, 11th Floor, Gaganvihar Building, Nampally, Hyderabad - 500001.
2. The Commissioner of State Tax, State of Telangana Commercial taxes complex, M J Road, Opposite Gandhi Bhavan, Nampally, Hyderabad.
3. The State of Telangana, Represented by its Principal Secretary to Government, Revenue CTD, 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, order or direction, declaring the Show cause Notice dated 22/01/2024 vide reference no. ZD360124025429J, all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 order passed dated 16/04/2024 vide reference no. ZD3604240266876 by The Assistant Commissioner (ST), Under Section 73 of the TGST and CGST Act, 2017. The summary of under declared tax is as follows- Total Tax Rs.5,41,108/- (IGST Rs.5,41,108/-) and penalty of Rs.54,111/- (IGST Rs.54,111/-) and beside levy of interest under section 50 of the CGST Act, 2017 as prescribed under section 73(9) of CGST Act, 2017/TGST Act, 2017, for the financial year 2013- 2019 without even issuing Form GST DRCO1A as

contemplated under Rule 1421A of the Rules 2017 without signature of the officer concerned in the all consequential orders passed in pursuance of the said SCN, including Form GST DRC- 07 by the 1st Respondent and without DIN and without even granting sufficient opportunity of being heard to the Petitioner as arbitrary contrary to the provisions of the CGST/SGST Acts 2017 and contrary to the Article 14, 19 2 g, 21 and 265 of Constitution of India and consequently set aside the SCN dated 22/01/2024 and all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 as illegal null and void.

IA NO: 1 OF 2025

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 stay all further proceedings including any recovery, pursuant to the Show cause Notice dated 22/01/2024 vide reference no. ZD360124025429J, all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 order passed dated 16/04/2024 vide reference no. ZD3604240266876 by The Assistant Commissioner (ST), Under Section 73 of the TGST and CGST Act, 2017. The summary of under declared tax is as follows- Total Tax Rs.5,41,108/- (IGST Rs.5,41,108/-) and penalty of Rs.54,111/- (IGST Rs.54,111/-) and beside levy of interest under section 50 of the CGST Act, 2017 as prescribed under section 73(9) of CGST Act, 2017/TGST Act,2017, for the financial year 2018- 2019 pending disposal of writ petition.

Counsel for the Petitioner: SRI R. R. KALYAN

**Counsel for the Respondents No.1 & 2: SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT PLEADER FOR STATE TAX**

Counsel for the Respondent No.3: GP FOR REVENUE

WRIT PETITION NO: 8548 OF 2025

Between:

**PRASHANTH FURNITURE, Represented by its Proprietor Sri Prashanth Agarwal,
Plot No.7 and 8, Hitech Colony, Market Road, Mancherla - 504208.**

...PETITIONER

AND

1. The Assistant Commissioner (State Tax), Mancherla Circle, H.No. 19-27, 1st Floor, Vyshnavi Complex, Near Flyover Bridge, Mancherla - 504208.
2. The Commissioner of State Tax, State of Telangana Commercial Taxes Complex M J Road, Opposite Gandhi Bhavan, Nampally, Hyderabad.
3. The State of Telangana, Represented by its Principal Secretary to Government, Revenue (CTD), 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, order or direction, declaring the Show cause Notice dated 05/12/2023 vide reference no. ZD361223006023V, all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 order passed dated 22/04/2024 vide reference no. ZD360424044437D and rectification order dated 27/04/2024 vide reference no. ZD3604240687535 by The Assistant Commissioner (ST), Under Section 73 of the TGST and CGST Act, 2017. The summary of under declared tax is as follows Total Tax Rs.18,02,000/- (CGST Rs.9,01,000/- and SGST Rs.9,01,000/-) and penalty Total Rs.180,200/- (CGST Rs.90,100/- and SGST Rs.90,100/-) and beside levy of interest under section 50 of the CGST Act, 2017 as prescribed under section 73(9) of CGST Act, 2017/TGST Act, 2017, for the period from April 2021 to March 2022 without even issuing Form GST DRC01A as contemplated under Rule 1421A of the Rules 2017 without signature of the officer concerned in the all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 by the 1st Respondent and without DIN and without even granting sufficient opportunity of being heard to the Petitioner as arbitrary contrary to the provisions of the CGST/SGST Acts 2017 and contrary to the Article 14, 19 2 g, 21 and 265 of Constitution of India and consequently set aside the SCN dated 05/12/2023 and all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 and rectification order as illegal null and void.

IA NO: 1 OF 2025

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 stay

all further proceedings including any recovery, pursuant to the Show cause Notice dated 05/12/2023 vide reference no. ZD361223006028V, all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 order passed dated 22/04/2024 vide reference no. ZD360424044437D and rectification order dated 27/04/2024 vide reference no. ZD3604240687535 by The Assistant Commissioner (ST), Under Section 73 of the TGST and CGST Act, 2017. The summary of under declared tax is as follows: Total Tax Rs.18,02,000/- (CGST Rs.9,01,000/- and SGST Rs.9,01,000/-) and penalty Total Rs.180,200/- (CGST Rs.90,100/- and SGST Rs.90,100/-) and beside levy of interest under section 50 of the CGST Act, 2017 as prescribed under section 73(9) of CGST Act, 2017/TGST Act, 2017, for the period from April 2021 to March 2022 pending disposal of writ petition.

Counsel for the Petitioner: SRI UPADHYAY RAGHAVENDER

**Counsel for the Respondents No.1 & 2: Ms. J. SUNITHA
JUNIOR S.C. FOR INCOME TAX**

Counsel for the Respondent No.3: GP FOR REVENUE

WRIT PETITION NO: 8549 OF 2025

Between:

PEDDAPALLY HANMANTHU WORK CONTRACTOR KOUTALA Represented by its Proprietor Sri Hanmanthu Peddapalli, H.No.7-13, B C Colony, Koutala - 504299. Dist. Kumuram Bheem Asifabad

...PETITIONER

AND

1. The Assistant Commissioner (State Tax), Asifabad Circle, H.No. 19-27, 1st Floor, Vyshnavi Complex, Near Flyover Bridge, Mancherla - 504208.
2. The Commissioner of State Tax, State of Telangana Commercial taxes complex, M J Road, Opposite Gandhi Bhavan, Nampally, Hyderabad.
3. The State of Telangana, Represented by its Principal Secretary to Government, Revenue CTD, 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, order or

direction, declaring the Show cause Notice dated 31-05-2024 vide reference no. ZD360524071085F, all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 order passed dated 20-08-2024 vide reference no. ZD360824074879J by The Assistant Commissioner (ST), Under Section 73 of the TGST and CGST Act, 2017. The summary of under declared tax is as follows Total Tax Rs.4,32,970/- (CGST Rs.2,16,485/- and SGST Rs.2,16,485/-), penalty and beside levy of interest under section 50 of the CGST Act, 2017 as prescribed under section 73(9) of CGST Act, 2017/TGST Act, 2017, for the financial year 2019-2020 without even issuing Form GST DRC01A as contemplated under Rule 1421A of the Rules 2017 without signature of the officer concerned in the all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 by the 1st Respondent and without DIN and without even granting sufficient opportunity of being heard to the Petitioner as arbitrary contrary to the provisions of the CGST/SGST Acts 2017 and contrary to the Article 14, 19 2 g 21 and 265 of Constitution of India and consequently set aside the SCN dated 31.05 2024 and all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 as illegal null and void.

IA NO: 1 OF 2025

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 stay all further proceedings including any recovery, pursuant to the Show cause Notice dated 31-05-2024 vide reference no. ZD360524071085F, all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 order passed dated 20-08-2024 vide reference no. ZD360824074879J by The Assistant Commissioner (ST), Under Section 73 of the TGST & CGST Act, 2017. The summary of under declared tax is as follows Total Tax Rs.4,32,970/- (CGST Rs.2,16,485/- and SGST Rs.2,16,485/-), penalty and beside levy of interest under section 50 of the CGST Act, 2017 as prescribed under section 73(9) of CGST Act, 2017/TGST Act, 2017, for the financial year 2019-2020 pending disposal of writ petition.

Counsel for the Petitioner: SRI UPADHYAY RAGHAVENDER

**Counsel for the Respondents No.1 & 2: SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT PLEADER FOR STATE TAX**

Counsel for the Respondent No.3: GP FOR REVENUE

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.3234, 3456, 3824, 5145, 5818,
8401, 8402, 8403, 8408, 8412, 8416, 8442, 8478, 8500,
8537, 8548 and 8549 of 2025**

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

Learned counsel Sri V.Veeresham, Sri Muktinutalapati Ramachandra Murthy, Sri G.Narendra Chetty, Sri Upadhyay Raghavender, Sri Karthik Ramana Puttamreddy, Sri B.Krishna Reddy, Ms.Yammanuru Siri Reddy, Sri Shaik Jeelani Basha, Sri R.R.Kalyan, for the petitioners and Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, for the respondent(s) State Tax.

2. Regard being had to the similitude of the questions involved, on the joint request of learned counsel for the parties, the matters are analogously heard and decided by this common order.
3. Learned counsel for the petitioners and learned Special Government Pleader for State Tax submitted that since the impugned notice(s) and order(s) are unsigned, the same may be set aside in view of the common order passed in W.P.No.21101 of 2024 & batch, dated 28.02.2025.

4. Accordingly, the impugned notice(s) and order(s) in these Writ Petitions are **set aside**. The consequential bank attachment(s), if any, shall also stand revoked. Liberty is reserved to the respondents to issue fresh show cause notice(s)/order(s) in accordance with law and, for undertaking this exercise afresh, the limitation will not be a hurdle for the respondents.

5. The Writ Petitions are **disposed of** without expressing any opinion on the merits of the case. No costs.

Interlocutory applications, if any pending, shall also stand closed.

//TRUE COPY//

SD/-P. GOWRI SHANKAR
DEPUTY REGISTRAR

SECTION OFFICER

To,

1. The State Tax Officer 1, Saroornagar-2 Circle, Saroornagar Division, 7th floor, Mayur Kushal Complex, Abids (Chermas Building), Hyderabad
2. The Principal Secretary to Government Revenue Department (Commercial Tax), State of Telangana, Hyderabad, Telangana
3. The Assistant Commissioner of State Tax, Rajendranagar-II Circle, Saroornagar Division, Hyderabad, Telangana.
4. The Appellate Joint Commissioner of State Tax, Hyderabad Rural Division, Hyderabad, 5th Floor, C.T Complex, Nampally, Hyderabad.
5. The Principal Secretary to Government, Revenue (CT-II) Department, State of Telangana, Secretariat, Hyderabad.
6. The Assistant Commissioner (ST), Rajendranagar-I Circle, 3rd Floor, Manoranjan Complex, M.J. Road, Nampally, Hyderabad, Telangana.
7. The Principal Secretary to the Government, Revenue (CT) Department, State of Telangana, Dr. B.R. Ambedkar Telangana Secretariat, Hyderabad, Telangana.
8. The Secretary (Finance), Union of India, Ministry of Finance, North Block, New Delhi 110001.

cont.

9. The Assistant Commissioner (State Tax), Mancheril Circle, H.No. 19-27, 1st Floor, Vyshnavi Complex, Near Flyover Bridge, Mancheril - 504208
10. The Commissioner of State Tax, State of Telangana Commercial taxes complex, M J Road, Opposite Gandhi Bhavan, Nampally, Hyderabad.
11. The Principal Secretary to Government, Revenue CTD, State of Telangana, Secretariat, Hyderabad
12. State Tax Officer, Warangal Urban-I, Warangal.
13. The Chief Secretary and Special Chief Secretary to Government (FAC), State of Telangana State Tax Department, Secretariat, Hyderabad
14. The Secretary Ministry of Finance, Government of India, Union of India, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110 001
15. The Assistant Commissioner (ST), Mahankali Street Circle, Secunderabad Division, Mayur Kushal Complex, beside Chermas, Abids, Hyderabad, Telangana
16. The Secretary to Government (Revenue), State Tax Department, State of Telangana Secretariat, Hyderabad.
17. The Secretary (Revenue), Union of India, North Block, New Delhi.
18. The Assistant Commissioner (ST), Srinagar Colony-2 Circle, Punjagutta Division, Mayur Kushal Complex, Abids, Hyderabad.
19. The Assistant Commissioner (State Tax), Nacharam - II Circle, 5th Floor, East Wing, Gaganvihar Building, Nampally, Hyderabad - 500001.
20. The Commissioner of State Tax, State of Telangana Commercial taxes complex, M J Road, Opposite Gandhi Bhavan, Nampally, Hyderabad.
21. The Assistant Commissioner (State Tax), Mehdiapatnam - II Circle, 11th Floor, Gaganvihar Building, Nampally, Hyderabad - 500001.
22. The Assistant Commissioner (State Tax), Asifabad Circle, H.No. 19-27, 1st Floor, Vyshnavi Complex, Near Flyover Bridge, Mancheril - 504208.
23. One CC to SRI V. VEERESHAM, Advocate [OPUC]
24. One CC to SRI SWAROOP OORILLA, Special Government Pleader for State Tax [OPUC]
25. One CC to SRI MUKTINUTALAPATI RAMACHANDRA MURTHY, Advocate [OPUC]
26. One CC to SRI T. JASHWANTH KUMAR, S.C. for Central Government [OPUC]
27. One CC to SRI G. NARENDRA CHETTY, Advocate [OPUC]
28. One CC to SRI K. ARVIND KUMAR, S.C. for Central Government [OPUC]
29. One CC to SRI UPADHYAY RAGHAVENDER, Advocate [OPUC]
30. Two CCs to GP for Revenue, High Court for the State of Telangana at Hyderabad. [OUT]
31. One CC to SR KARTHIK RAMANA PUTTAMREDDY, Advocate [OPUC]

Cont.

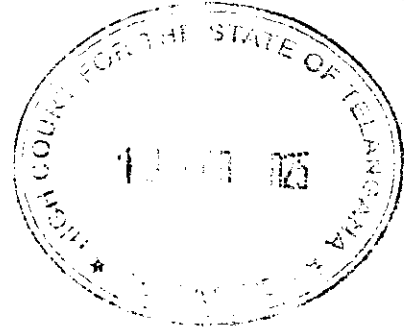
32. One CC to SRI GADI PRAVEEN KUMAR, Deputy Solicitor General of India [OPUC]
33. One CC to SRI B. KRISHNA REDDY, Advocate [OPUC]
34. One CC to Ms. YAMMANURU SIRI REDDY, Advocate [OPUC]
35. One CC to SRI SHAIK JEELANI BASHA, Advocate [OPUC]
36. One CC to SRI R. R. KALYAN, Advocate [OPUC]
37. One CC to Ms. J. SUNITHA, Junior S.C. for Income Tax [OPUC]
38. Two CD Copies

MP
BS



HIGH COURT

DATED: 28/03/2025



COMMON ORDER

**W.P. Nos. 3234, 3456, 3824, 5145, 5818, 8401, 8402,
8403, 8408, 8412, 8416, 8442, 8478, 8500, 8537, 8548
and 8549 of 2025**

**DISPOSING OF THE WRIT PETITIONS
WITHOUT COSTS**

(41)
M.T.
17/4/25