

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

**TUESDAY, THE EIGHTH DAY OF APRIL  
TWO THOUSAND AND TWENTY FIVE**

**PRESENT**

**THE HONOURABLE THE ACTING CHIEF JUSTICE SUJOY PAUL  
AND  
THE HONOURABLE SMT JUSTICE RENUKA YARA**

**WRIT PETITION NO: 3745 OF 2025**

**Between:**

M/s Grade One Iron Scrap, Represented by the Proprietor Sri Feroze Syed.,  
Age 37 years H.No.11-8-194/1/1, Road No 2, Kranthi Nagar, Hyderabad,  
Rangareddy, Telangana, 500035

**...PETITIONER**

**AND**

1. Superintendent of Central Tax, Saroomagar-III Range, Hyderabad, Telangana,
2. Assistant Commissioner of Central Tax, Saroomagar-III Range, Hyderabad, Telangana.
3. Union of India, Represented by the Secretary to Government of India, Ministry of Finance, Revenue Department, North Block, Central Secretariat, New Delhi PIN 110 001

**...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 in the nature of Writ of Mandamus, setting aside the alleged impugned show-cause Notice-cum orders in Form GST REG-17 dated 24-11-2023, the alleged impugned orders in Form GST REG-19 dated 12-12-2023 allegedly passed by the Respondent No 1 and the alleged show-cause Notice for rejection of application for revocation of cancellation of registration in Form GST REG-23 dated 05-02-2024 and the orders of Rejection of Application for Revocation of cancellation of registration in Form GST REG-05 dated 13-02-2024 allegedly issued by the Respondent No 2.

**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 above specified alleged show-cause Notice-cum-orders in Form GST REG-17 dated 24-11-2023, the alleged orders in Form GST REG-19 dated 12-12-2023, the show-cause Notice in Form GST REG-23 dated 05-02-2024 and the orders in Form GST REG-05 dated 13-02-2024 for the various reasons mentioned in detail in the Part-B of this affidavit; and to pass such other order or orders in the interest of Justice, lest the Petitioner will be put to irreparable economic loss. The balance of convenience is clearly in favour of the petitioner and against the Respondents.

**Counsel for the Petitioner: SRI GOONDLA VENKATESWARLU**

**Counsel for the Respondent No.1 & 2: SRI VIJHAY K.PUNNA, Sr. SC FOR CBIC**

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

**The Court made the following: ORDER**

**THE HON'BLE THE ACTING CHIEF JUSTICE SUJOY PAUL**

**AND**

**THE HON'BLE SMT. JUSTICE RENUKA YARA**

**WRIT PETITION No.3745 of 2025**

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

Sri Goondla Venkateswarlu, learned counsel for the petitioner; Sri Vihay K.Punna, learned Senior Standing Counsel for CBIC, for respondent Nos.1 and 2 and Sri B. Mukherjee, learned counsel representing Sri Gadi Praveen Kumar, learned Deputy Solicitor General of India, for respondent No.3.

2. With the consent, finally heard.
3. The petitioner has challenged the show cause notice for cancellation of registration dated 24.11.2023 and the order of cancellation of registration dated 12.12.2023.
4. Learned counsel for the petitioner submits that in both the aforesaid documents, in place of signature, it is mentioned as under:

"Validity unknown  
Digitally signed by DS GOODS AND  
SERVICES TAX NETWORK 07  
Date:2023.11.24 12.45:58 IST"

5. It is further submitted that bold question mark is mentioned in the stamp which bears on its forehead the words "validity unknown". Thus, both the show cause notice and the order of cancellation of registration do not contain the digital or physical signature of the proper officer. For this reason alone, the show cause notice and the order of cancellation of registration may be set aside.

6. Learned Senior Standing Counsel for CBIC appearing for respondent Nos.1 and 2 supported the impugned show cause notice and the order of cancellation of registration by contending that it was digitally signed by DS GOODS AND SERVICES TAX NETWORK 07. He is unable to show any enabling provision from the Central Goods and Services Tax Act, 2017, or the Rules made thereunder that in the absence of signature, this show cause notice and the order of cancellation of registration can be treated to be valid.

7. In W.P.No.21101 of 2024 & batch, dated 28.02.2025, this Court already opined that a valid document must contain the signature, name and designation of the officer. We are surprised in the manner the impugned show cause notice and the order of

cancellation of registration are issued without mentioning the signature and name and no signature of the Superintendent is appended.

8. Thus, both the impugned show cause notice and the order of cancellation of registration are set aside. Liberty is reserved to the respondents to proceed against the petitioner in accordance with law.

9. The writ petition is accordingly **disposed of**. No order as to costs.

Miscellaneous petitions pending, if any, shall stand closed.

//TRUE COPY//

SD/-N. SRIHARI  
DEPUTY REGISTRAR

SECTION OFFICER

To,

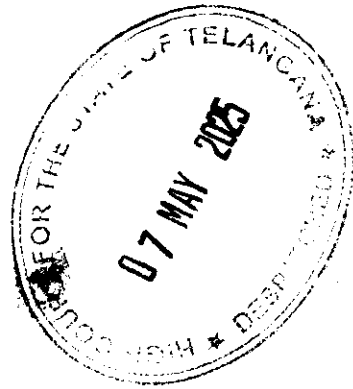
1. The Superintendent of Central Tax, Saroomagar-III Range, Hyderabad, Telangana,
2. The Assistant Commissioner of Central Tax, Saroomagar-III Range, Hyderabad, Telangana.
3. The Secretary to Government of India, Ministry of Finance, Revenue Department, North Block, Central Secretariat, New Delhi, Union of India- PIN 110 001
4. One CC to SRI GOONDLA VENKATESWARLU, Advocate [OPUC]
5. One CC to SRI VIJHAY K.PUNNA, Sr. SC FOR CBIC [OPUC]
6. One CC to SRI GADI PRAVEEN KUMAR, DEPUTY SOLICITOR GENERAL OF INDIA, High Court for the State of Telangana at Hyderabad [OPUC]
7. Two CD Copies

BSR  
LS



**HIGH COURT**

**DATED:08/04/2025**



**ORDER**

**WP.No.3745 of 2025**

**DISPOSING OF THE WRIT PETITION,  
WITHOUT COSTS**

9 M.T  
21/4/25