

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

**WEDNESDAY, THE NINTH 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 NOS: 8568, 9061, 9437, 9446, 9458, 9476, 9485, 9490, 9499,  
9517, 9520, 9535 AND 9541 OF 2025**

**W.P.NO: 8568 OF 2025**

**Between:**

Rajaiah Kancharla, 2-1-586/a, Vemu Prasad Kancharla, Naim Nagar,  
Hanumakonda, Telangana - 506009.

**...PETITIONER**

**AND**

1. The Assistant Commissioner (ST), Warangal-Urban 3, Warangal Division,  
Telangana.
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 an appropriate writ order or direction more particularly one in the nature of Writ of Mandamus or any other appropriate Writ or Order or Direction declaring the action of the 1st Respondent in passing the Order dated 29.12.2023, Summary of the Order in Form GST DRC-07 dated 29.12.2023, and Proceedings dated 29.12.2023, levying SGST/CGST/IGST under Section 73(10) of the TGST Act 2017 and Penalty for the tax period 2017-18, that too without any physical or electronic signature both on the show cause notice as well as the adjudication order as well as without providing proper opportunity of being heard, as arbitrary, contrary to the provisions of the TGST Act 2017, in violation of Principles of Natural Justice and Rule of Law and contrary to Article 14, 19(1)(g) and 265 of the Constitution of India.

**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 29.12.2023, Summary of the Order in Form GST DRC-07 dated 29.12.2023 and Proceedings dated 29.12.2023 passed by the 1st Respondent, for the tax period 2017-18, under the TGST Act 2017, pending disposal of the above Writ Petition, as otherwise, the Petitioner will be put to severe loss.

**Counsel for the Petitioner: M/s. P.SREE RAMYA**

**Counsel for the Respondents: SRI T.CHAITNANYA KIRAN, AGP FOR  
SRI SWAROOP OORILLA, Special Govt Pleader for State Tax**

**W.P.NO: 9061 OF 2025**

**Between:**

M/s. Abhi Bus Services (India) Private Limited, Rep by its Director, Sudhakar Reddy Chirra, Sy. No.136, P. Janardhana Reddy Nagar, Gachibowli, Rangareddy, Telangana, 500032.

**...PETITIONER**

**AND**

1. The State of Telangana, Represented by its Principal Secretary, Commercial Taxes, Secretariat, Hyderabad.
2. The Commissioner of the Commercial Taxes Department, Telangana State, Commercial Taxes Complex, Nampally, Hyderabad-500 001 rabad-500001
3. The Deputy Commissioner (State Tax) STU-II, Secunderabad STU-2, Secunderabad Division, 5-9-273 to 281, 3rd Floor, C-Block, Mayur Kushal Complex, Gunfoundry, Abids, Nampally, Hyderabad, Telangana-500001
4. The Assistant Commissioner (State Tax), Mahankali Street, RP Road-2 Circle, 5-9-273 TO 281, 411 Floor, C-Block, Secunderabad Division, Mayur Kushal Complex, Gunfoundry, Abids, Nampally, 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 direction or order, more particularly in the nature of a Writ of Mandamus or any other appropriate Writ, declaring that the action of the Respondent No. 3 and 4 in issuing the notices/orders as null and void in view of the following grounds (a) Without proper service by following the procedure prescribed under Section 169(1) of the CGSt Act, 2017 (b) Uploading the Show Cause Notices orders in-Original along with the summaries without signing them digitally as is required under Rule 26(3) of the CGST Rules, 2017 Financial Year

DRC-01 No. and Notices and dates DRC-07 No. and orders and dates Issued and Passed by 2018-19 ZD361121017743S dated 13.11.2021 ZD360424089655Y dated 30.04.2024 Respondent No.3 2018-19 ZD36012404630 1 Y dated 31.01.2024 ZD360424086363A dated 30.04.2024 Respondent No.4 2019-20 ZD361121017773P dated 13.11.2021 ZD3608241444481 dated 30.08.2024 Respondent No.3 2019-20 ZD360524049421J dated 25.05.2024 ZD360824142195A dated 30.08.2024 Respondent No.4 2019-20 ZD360524086400I dated 31.05.2024 ZD360824087735S dated 30.08.2024 Respondent No.4 (c)Issuing multiple notices for the same issue and for the same period and confirming the multiple demands along with consequential demands of interest and penalty against the Petitioner Company, for the identical issue thereby issuing parallel multiple demands for the same assessment period to the petitioner. (d)In view of the above, the action of the respondents is void ab initio, without jurisdiction, illegal, arbitrary, and in violation of Article 19(1)(g) and 300A of the Constitution of India.

**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 a stay against the operation of the impugned orders dated 30/04/2024 and 30-08-2024, and the recovery action of the Respondent, pending disposal of this writ petition, by direct the Respondent No. 3 and 4 not to take any coercive action.

**Counsel for the Petitioner: SRI M.UMASHANKAR**

**Counsel for the Respondents: SRI T.CHAITNANYA KIRAN, AGP FOR  
SRI SWAROOP OORILLA, Special Govt Pleader for State Tax**

**W.P.NO: 9437 OF 2025**

**Between:**

M/s. Sky Shade Family Restaurant and Bar, rep. by its Partner, Mr. Kumar Swamy Nemuri, 2-2-34A, Shivam Road, New Nallakunta, Hyderabad, Telangana - 500 044.

**...PETITIONER**

**AND**

1. The Assistant Commissioner (ST), Vidya Nagar Circle, Secunderabad Division, Nampally, Hyderabad.

2. The Manager, HDFC Bank Limited, Vidya Nagar Branch, 1-8 702/18, Pakhal Plaza, Nallakunta, Hyderabad
3. The State of Telangana, Represented by its Principal Secretary, (Revenue), Secretariat, Hyderabad.
4. Union of India, rep. by its Secretary, Ministry of Finance, Government of India, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-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 or direction, more particularly one in the nature of Writ of Mandamus, declaring the impugned order dated 14.08.2024 passed by the 1st respondent in ref. No. ZD360824043598W for the financial year 2019-20 as illegal unjustified besides being violative of principles of natural justice.

**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 pursuant to the impugned order dated 14.08.2024 passed by the 1st respondent in ref No. ZD360824043598W for the financial year 2019-20 during the pendency of the above writ petition.

**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 the operation of the notice dated. 10.03.2025 issued by the 1st respondent to the 2nd respondent bank attaching the bank account bearing No.50200042486580 of the petitioner during the pendency of the above writ petition.

**Counsel for the Petitioner: SRI B.SRINIVAS**

**Counsel for the Respondent Nos.1 & 3: SRI T.CHAITNANYA KIRAN, AGP FOR  
SRI SWAROOP OORILLA, Special Govt Pleader for State Tax**

**Counsel for the Respondent No.4: SRI GADI PRAVEEN KUMAR, Dy.  
SOLICITOR GENERAL OF INDIA**

**Counsel for the Respondent No.2: ---**

**W.P.NO: 9446 OF 2025**

**Between:**

M/s. Coldcare Warehousing and Logistics,, Rep by its partner Srinivas Rao Pochampally S/o Pochampally Sudhakar rao Registered Office at- Plot No - 1, Block No. 35, Auto Nagar, Vanasthalipuram, Hyderabad, Telangana, 500070

**...PETITIONER**

**AND**

1. The Assistant Commissioner (ST), Division - Saroornagar, Circle - Vanasthalipuram-1, Hyderabad -500001
2. State of Telangana, Through Principal Secretary to Government, Revenue Department (Commercial Tax), 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 a writ, order, or direction more particularly one in the nature of a Writ of Mandamus Declaring unsigned Show cause notice in Form DRC 01 01.06.2022 vide Ref no. ZD360622001288L an unsigned impugned and Unsigned Summary Order in DRC-07 dated 29.04.2024 vide Ref no. ZD360424075002R leaving to and amount of CGST Rs. 1,91,793/- and SGST Rs. 1,91,793/- both issued by the Respondent No.1 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 and violative of articles 14, 19(1)(g), 21 and 265 of the Constitution of India.

**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 Unsigned Summary Order in DRC-07 vide Ref. no. ZD360424075002R dated 29.04.2024 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.

**Counsel for the Petitioner: SRI G.R.S.AKHILESWAR**  
**Counsel for the Respondents: SRI T.CHAITNANYA KIRAN, AGP FOR**  
**SRI SWAROOP OORILLA, Special Govt Pleader for State Tax**

**W.P.NO: 9458 OF 2025**

**Between:**

M/s. Pattiwar Krishi Kendra, 3-104/1, Main Road, Indervelli, Adilabad, Telangana, 504346 Represented by its Partner, Mr. Pattiwar Narsimlu, aged about 67 years, S/o. Pattiwar Kishtanna, R/o. 3-90, Pradhan Nagar, Indravelli, Adilabad, Telangana- 504346

**...PETITIONER**

**AND**

1. The Assistant Commissioner ST, Adilabad Circle, Adilabad Division, H. No. 9-6, 2nd Floor, Chandra Hero Complex, Sai Nagar, Dasnapur, Adilabad-504001
2. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), 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 a writ, order, or direction more particularly one in the nature of a Writ of Mandamus (i) declaring un signed Show cause notice in Form DRC 01 vide Ref no. ZD360622021443R dated 04/06/2022 and an unsigned impugned Order in DRC-07 vide ref. no. ZD3612230638294 dated 29/12/2023 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.

**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 DRC-07 vide ref no. ZD3612230638294 dated 29.12.2023 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.

**Counsel for the Petitioner: SRI V.VEERESHAM**  
**Counsel for the Respondents: SRI T.CHAITNANYA KIRAN, AGP FOR**  
**SRI SWAROOP OORILLA, Special Govt Pleader for State Tax**

**W.P.NO: 9476 OF 2025**

**Between:**

M/s. M.B. Engineering Works, Rep. by its Proprietor, Mehaboob Basha Mulla,  
44-20/2/1, RTC Colony, Near RTC Bus Stop Hanuman Nagar, Mouali,  
Medchal Malkajiri, Telangana- 500040.

**...PETITIONER**

**AND**

1. Assistant Commissioner (ST), Keesara N1 Circle, Malkajiri Division,  
Telangana.
2. Union of India, Rep. by the Secretary, Ministry of Finance, No.136-A, North  
Block, New Delhi.
3. 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 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 29/04/2024 for the year 2018-19 as improper illegal and  
unsigned 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 grant stay of collection of the total disputed tax of Rs 4,18,505/- CGST, Rs  
4,18,505/- SGST and Rs 13,774/- IGST and penalty of Rs 41,850/- CGST, Rs  
41,850/- SGST and Rs 10,000 IGST.

**Counsel for the Petitioner: SRI MUKTINUTALAPATI RAMACHANDRA MURTHY**  
**Counsel for the Respondent Nos.1 & 3: SRI T.CHAITNANYA KIRAN, AGP FOR**  
**SRI SWAROOP OORILLA, Special Govt Pleader for State Tax**  
**Counsel for the Respondent No.2: SRI GADI PRAVEEN KUMAR, Dy.**  
**SOLICITOR GENERAL OF INDIA**

**W.P.NO: 9485 OF 2025**

**Between:**

M/s. Raise Stones, Rep. by its Partner, Shaik Imthiaz, Plot No.364, Ramakrishna Nagar, Chengicherla Ghatkesar Mandal, Medchal Malkajiri, Telangana- 500093.

**...PETITIONER**

**AND**

1. The Assisartt Commissioner (ST) (FAC), Keesara II Circle, Malkajiri Division, Telangana.
2. The Union of India, Rep. by the Secretary, Ministry of Finance, No.136-A, North Block, New Delhi- 110001.
3. The State of Telangana, Rep. by the Principal Secretary to Government, Revenue (CT-II) Department, Telangana Secretariat Building, 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 MANDAMUS declaring the action of the 1st Respondent in passing the impugned order dated 24.02.2025 passed for the year 2020-21, as improper, illegal, FORM DRC-01 and attachment to the FORM DRC-01 are unsigned 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 grant stay of collection of the total disputed tax of Rs.6,74,602/- CGST and Rs.6,74,602/- SGST and penalty of Rs.67,460/- CGST and Rs.67,460/- SGST.

**Counsel for the Petitioner: SRI MUKTINUTALAPATI RAMACHANDRA MURTHY  
Counsel for the Respondent Nos.1 & 3: SRI T.CHAITNANYA KIRAN, AGP FOR  
SRI SWAROOP OORILLA, Special Govt Pleader for State Tax  
Counsel for the Respondent No.2: SRI GADI PRAVEEN KUMAR, Dy.  
SOLICITOR GENERAL OF INDIA**



**W.P.NO: 9490 OF 2025**

**Between:**

M/s. S Rajeshwar Agencies, 4-2-5, Kumarpet, Old Bus Stand, Adilabad, Telangana, 504001 Represented by its Proprietor, Mr. Sugyam Rajeshwar, aged about 53 years, S/o. Sugyam Yellaiah, R/o. 1-22, Kachikanti, Adilabad, Telangana- 504001

**...PETITIONER**

**AND**

1. The Assistant Commissioner ST, Adilabad Circle, Adilabad Division, H.No. 9-6, 2nd Floor, Chandra Hero Complex, Sai Nagar, Dasnapur, Adilabad, Telangana- 504001
2. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), 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 a writ, order, or direction more particularly one in the nature of a Writ of Mandamus (i) declaring un signed Show cause notice in Form DRC 01 vide Ref no. ZD360522013616M dated 28.05.2022 and an unsigned impugned Order in DRC-07 vide ref. no. ZD361223071632L dated 31.12.2023 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 alternatively allow this petitioner to rectify the GSTR 1 filed for FY 2017-18.

**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 DRC-07 vide ref. no. ZD361223071632L dated 31.12.2023 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.

**Counsel for the Petitioner: SRI V.VEERESHAM**

**Counsel for the Respondents: SRI T.CHAITNANYA KIRAN, AGP FOR  
SRI SWAROOP OORILLA, Special Govt Pleader for State Tax**

**W.P.NO: 9499 OF 2025**

**Between:**

M/s. Sri Raja Rajeshwari Ginning Industry Asifabad, Sy. No. 186, National Highway Road, Asifabad, Kumuram Bheem, Telangana, 504293 Represented by its Proprietor, Mr. Ritesh Rathod, aged about 42 years, S/o. Rathod Ramesh, R/o. 1-2, Mankapur, Narnoor, Adilabad, Telangana - 504 311

**...PETITIONER**

**AND**

1. The Deputy Commissioner ST, Adilabad STU, Adilabad Division, H.No. 9-6, 2nd Floor, Chandra Hero Complex, Sai Nagar, Dasnapur, Adilabad- 504001.
2. State of Telangana, Through Principal Secretary to Government, Revenue Department (Commercial Tax), Hyderabad, Telangana.
3. ICICI Bank, Represented by its Manager, Adilabad Branch, 9/430/1, Rajiv Nagar, Beside Medical College-RIMS, Adilabad, Telangana - 504001

**.. 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 un signed Show cause notice in Form DRC 01 vide Ref no. ZD360522014595H dated 29/05/2022 and an unsigned impugned Order in DRC-07 vide ref. no. ZD361223071401U 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 Honourable Court may deem fit and proper in the circumstances of the case. (i) declare the Form DRC 13 dated 29/03/2024 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 operation of Form DRC 13 dated 29/03/2024 issued in respect to FY 2017-18 by

the Respondent No. 1 to Respondent No. 3 and consequently allow the petitioner to operate their bank account.

**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 of operation of impugned Order in DRC-07 vide ref. no. ZD361223071401U 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.

**Counsel for the Petitioner: SRI V.VEERESHAM**  
**Counsel for the Respondent Nos.1 & 2: SRI T.CHAITNANYA KIRAN, AGP FOR**  
**SRI SWAROOP OORILLA, Special Govt Pleader for State Tax**  
**Counsel for the Respondent No.3: --**

**W.P.NO: 9517 OF 2025**

**Between:**

M/s. JUST BEYOND TECHNOLOGIES, 8-2-299/82/6/35 Gayathri Hills,  
Jubilee Hills, Hyderabad, Telangana- 500033 Rep by Proprietor, Pushpak  
Wootla.

**...PETITIONER**

**AND**

1. Assistant Commissioner (ST), Punjagutta 1Circle, Punjagutta Division, Hyderabad, Telangana.
2. Union of India, Rep. by the Secretary, Ministry of Finance, No.136-A, North Block, New Delhi.
3. State of Telangana, Rep. by its Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Hyderabad.
4. The Branch Manager, ICICI bank, Jubilee Hills Branch, Road no.10, 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 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 30.04.2024 passed for the year 2018-19, as improper, illegal, contrary to facts and unsigned 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 suspend the Garnishee Notice dated 24.12.2024 relating to the year 2018-19 under the CGST and SGST Acts,2017, in respect of the Petitioner's Current A/C No. 007605500117 and personal bank account no . 007601548587 issued by the 1st Respondent to the 4rth Respondent Bank, pending disposal of the above Writ Petition.

**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 collection of the total disputed tax of Rs. 8,55,296/- and penalty of Rs. 85,528/-

**Counsel for the Petitioner: SRI MUKTINUTALAPATI RAMACHANDRA MURTHY**  
**Counsel for the Respondent Nos.1 & 3: SRI T.CHAITNANYA KIRAN, AGP FOR**  
**SRI SWAROOP OORILLA, Special Govt Pleader for State Tax**  
**Counsel for the Respondent No.2: SRI GADI PRAVEEN KUMAR, Dy.**  
**SOLICITOR GENERAL OF INDIA**  
**Counsel for the Respondent No.4:**

**W.P.NO: 9520 OF 2025**

**Between:**

M/s. Opulentus Overseas Careers Pvt Ltd, 8-2-293/82/A/1128. Plot No. 1128.  
Jubilee Square, Road No. 36. Jubilee Hills. Hyderabad, Telangana 500033  
Represented by its Authorized Signatory. N. Narender Reddy, S/o. N. Chenna  
Reddy Aged about 51 Years, Occ. Business, R/o. Hyderabad

**...PETITIONER**

**AND**

1. The Assistant Commissioner of State Tax., Jubilee Hills I Circle. Punjagutta Division. Hyderabad
2. Commissioner of Commercial Taxes., State of Telangana, C.T. Complex. Nampally, Hyderabad- 500001
3. State of Telangana, -Through Principal Secretary to Government Revenue Department (Commercial Tax 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 pass a writ order or direction, more particularly in the nature of a writ of mandamus declaring the order passed by the Respondent No. 1 u/s. 73 of the CGST Act dated 27-02-2025 in Form GST DRC 07 bearing Reference No. ZD360225084759V and also declare the Show Cause Notice in Form No. DRC-01 bearing Ref No. ZD3602220157540 dated 18-02-2022 passed by the Respondent No. 1 for the Financial year 2020-21 as being void, illegal, arbitrary, violative of Articles 14, 19, 21 and 265 of the Constitution of India, violative of principles of natural justice, and without authority of law 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 all further action including collection of tax pursuant to the Show Cause Notice in Form No. DRC-01 bearing Ref No. ZD3002220157510 dated 18-02-2022 and its consequent Order tender Form No. DR C-07 bearing Reference No. ZD360225034759V dated 27-02-2025 dated passed by the Respondent No. 1 for the Financial year 2020-21.

**Counsel for the Petitioner: SRI M.NAGA DEEPAK**  
**Counsel for the Respondents: SRI T.CHAITNANYA KIRAN, AGP FOR**  
**SRI SWAROOP OORILLA, Special Govt Pleader for State Tax**

**W.P.NO: 9535 OF 2025**

**Between:**

M/s. C5 Infra Pvt. Ltd., 8-2-293/82/J1111/564/A/I 7. 3rd Floor. Road No. 92, Lotus Pond. Jubili Hills, Hyderabad. Telangana 500096. acompany registered under the Companies Act. 1956 represented by its Director Sri Nishant Chennadi, S/o. Sri Sudhakar Rao Chennadi. aged about 36 years. 8-2-693/82/C. Plot No. 316/A. MLA's Colony). Road No.12. Banjara Hills, Hyderabad.Telangana-500034.

**...PETITIONER**

**AND**

1. The Assistant Commissioner (ST), Punjagutta 2 Circle, Punjagutta Division, MayuriKushalCimplex, Abids, Hyderabad, Telangana.
2. Dy. Commissioner (ST) - III, Enforcement Wing - 1, O/o Commssioner of Commercial Taxes - Nampally, Hyderabad.
3. Dy. Commissioner (ST) STU - I, Punjagutta Division. Mayuri Kushal Cimplex. Abids. Hyderabad. Telangana.

4. State of Telangana, Rep. by its Principal Secretary (Revenue)(ST)  
Department, Telangana. Secretariat Buildings. 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, order or direction, more particularly in the nature of a writ of mandamus declaring Shoe Cause Notice in DRC - 01 dated 31-05-2024 bearing Reference No. ZD360524075 1859 and the consequent order in Form DRC - 07 issued u/s. 73 of the TSGST Act. 2017 dated 24-08-2024 bearing Reference No. ZD360824095774C passed by the 1st Respondent for the tax period April, 2019 to March, 2020 under the provisions of TSGST Act. 2017 as being unsigned, void, arbitrary, illegal, violative of the principles of natural justice apart from being violative of Articles 14, 19(1)(g) 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 all further action including collection of disputed tax pursuant to the impugned order in Form DRC - 07 issued u/s. 73 of the TSGST Act. 2017 dated 24-08-2024 bearing Reference No. ZD360824095774Q passed by the 1st Respondent for the tax period April, 2019 to March, 2020 under the provisions of TSGST Act. 2017.

**Counsel for the Petitioner: SRI A.V.RAGHU RAM**

**Counsel for the Respondents: SRI T.CHAITNANYA KIRAN, AGP FOR  
SRI SWAROOP OORILLA, Special Govt Pleader for State Tax**

**W.P.NO: 9541 OF 2025**

**Between:**

M/s. Sri Raja Rajeshwari Ginning Industry Asifabad, Sy. No. 186, National Highway Road, Asifabad, Kumuram Bheem, Telangana, 504293 Represented by its Proprietor, Mr. Ritesh Rathod, aged about 42 years, S/o. Rathod Ramesh, R/o. 1-2, Mankapur, Narnoor, Adilabad, Telangana- 504 311

...PETITIONER

**AND**

1. The Deputy Commissioner ST, Adilabad STU, Adilabad Division, H.No. 9-6, 2nd Floor, Chandra Hero Complex, Sai Nagar, Dasnapur, Adilabad- 504001

2. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana
3. ICICI Bank, Represented by its Manager, Adilabad Branch, 9/430/1, Rajiv Nagar, Beside Medical College-RIMS, Adilabad, Telangana - 504001

**...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 un signed Show cause notice in Form DRC 01 vide Ref no. ZD3605240663591 dated 30.05.2024 and an unsigned impugned Order in DRC-07 vide ref. no. ZD360824098773P dated 24.08.2024 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 Honourable Court may deem fit and proper in the circumstances of the case. (ii) declare the Form DRC 13 dated 29.03.2024 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 operation of Form DRC 13 dated 29.03.2024 issued in respect to FY 2019-20 by the respondent No. 1 to Respondent No. 3 and consequently allow the petitioner to operate heir bank account.

**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 of operation of impugned Order in DRC-07 vide ref. no. ZD360824098773P dated 24.08.2024 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

**Counsel for the Petitioner: SRI V.VEERESHAM**

**Counsel for the Respondent Nos.1 & 2: SRI T.CHAITNANYA KIRAN, AGP FOR  
SRI SWAROOP OORILLA, Special Govt Pleader for State Tax**

**Counsel for the Respondent No.3: ---**

**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.8568, 9061, 9437, 9446, 9458,  
9476, 9485, 9490, 9499, 9517, 9520, 9535 and 9541 of  
2025**

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

Learned counsel Ms.P.Sree Ramya, Sri M.Umashankar, Sri B.Srinivas, Sri G.R.S.Akhileswar, Sri V.Veeresham, Sri Muktinutalapati Ramachandra Murthy, Sri M.Naga Deepak and Sri A.V.Raghu Ram, for the petitioners and Sri T. Chaitanya Kiran, learned Assistant Government Pleader representing Sri Swaroop Oorilla, learned Special Government Pleader appearing for 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.

SD/-MOHD. ISMAIL  
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Assistant Commissioner (ST), Warangal-Urban 3, Warangal Division, Telangana.
2. The Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad, State of Telangana.
3. The Commissioner of the Commercial Taxes Department, Telangana State, Commercial Taxes Complex, Nampally, Hyderabad-500 001. rabad-500001
4. The Deputy Commissioner (State Tax) STU-II, Secunderabad STU-2, Secunderabad Division, 5-9-273 to 281, 3rd Floor, C-Block, Mayur Kushal Complex, Gunfoundry, Abids, Nampally, Hyderabad, Telangana -500001
5. The Assistant Commissioner (State Tax), Mahankali Street, RF Road-2 Circle, 5-9-273T0 281,411 Floor, C-Block, Secunderabad Division, Mayur Kushal Complex, Gunfoundry, Abids, Nampally, Hyderabad.
6. The Assistant Commissioner (ST), Vidya Nagar Circle, Secunderabad Division, Nampally, Hyderabad.
7. The Manager, HDFC Bank Limited, Vidya Nagar Branch, 1-8-702/18, Pakhal Plaza, Nallakunta, Hyderabad

(cont)

8. The Secretary, Union of India, Ministry of Finance, Government of India, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110 001
9. The Assistant Commissioner (ST), Division - Saroornagar, Circle - Vanasthalipuram-1, Hyderabad -500001
10. The Assistant Commissioner (ST), Division - Saroornagar, Circle - Vanasthalipuram-1, Hyderabad -500001
11. The Assistant Commissioner ST, Adilabad Circle, Adilabad Division, H. No. 9-6, 2nd Floor, Chandra Hero Complex, Sai Nagar, Dasnapur, Adilabad-504001
12. Assistant Commissioner (ST), Keesara N1 Circle, Malkajgiri Division, Telangana.
13. The Assistant Commissioner (ST) (FAC), Keesara II Circle, Malkajgiri Division, Telangana.
14. The Assistant Commissioner ST, Adilabad Circle, Adilabad Division, H.No. 9-6, 2nd Floor, Chandra Hero Complex, Sai Nagar, Dasnapur, Adilabad, Telangana- 504001
15. The Deputy Commissioner ST, Adilabad STU, Adilabad Division, H.No. 9-6, 2nd Floor, Chandra Hero Complex, Sai Nagar, Dasnapur, Adilabad- 504001.
16. Assistant Commissioner (ST), Punjagutta 1 Circle, Punjagutta Division, Hyderabad, Telangana.
17. The Assistant Commissioner of State Tax., Jubilee Hills I Circle. Punjagutta Division. Hyderabad
18. Commissioner of Commercial Taxes., State of Telangana, C.T. Complex. Nampally, Hyderabad- 500001
19. The Assistant Commissioner (ST), Punjagutta 2 Circle, Punjagutta Division, MayuriKushalCimplex, Abids, Hyderabad, Telangana.
20. Dy. Commissioner (ST) - III, Enforcement Wing - 1, O/o Commssioner of Commercial Taxes - Nampally, Hyderabad.
21. Dy. Commissioner (ST) STU - I, Punjagutta Division. Mayuri Kushal Cimplex. Abids. Hyderabad. Telangana.
22. The Deputy Commissioner ST, Adilabad STU, Adilabad Division, H.No. 9-6, 2nd Floor, Chandra Hero Complex, Sai Nagar, Dasnapur, Adilabad- 504001
23. One CC to M/s. P.SREE RAMYA, Advocate [OPUC]
24. One CC to SRI M.UMASHANKAR, Advocate [OPUC]
25. One CC to SRI B.SRINIVAS, Advocate [OPUC]
26. One CC to SRI G.R.S.AKHILESWAR, Advocate [OPUC]
27. One CC to SRI V.VEERESHAM, Advocate [OPUC]
28. One CC to SRI MUKTINUTALAPATI RAMACHANDRA MURTHY, Advocate [OPUC]
29. One CC to SRI M.NAGA DEEPAK, Advocate [OPUC]
30. One CC to SRI A.V.RAGHU RAM, Advocate [OPUC]
31. One CC to SRI SWAROOP OORILLA, Special Govt Pleader for State Tax [OPUC]
32. One CC to SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA [OPUC]
33. Two CD Copies

PSK.

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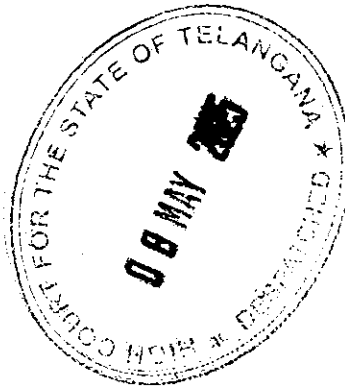


**HIGH COURT**

**DATED:09/04/2025**

**COMMON ORDER**

**WP.Nos.8568,9061,9437,9446,9458,9476,9485,9490,  
9499,9517,9520,9535 AND 9541 of 2025**



**DISPOSING OF THE WRIT PETITIONS  
WITHOUT COSTS**

35 M.T  
23/4/25