

[3446]

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

TUESDAY, THE TWENTY THIRD DAY OF APRIL
TWO THOUSAND AND TWENTY FOUR

PRESENT

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

**WRIT PETITION Nos.29009 of 2024;
11149, 11185, 11194, 11212, 11280, 11314, 11315, 11333, 11338 and
11352 of 2025**

WRIT PETITION NO: 29009 OF 2024

Between:

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

...PETITIONER

AND

1. The Union of India, Through Secretary, Ministry of Finance, Department of Revenue, North Block, New Delhi-110001.
2. The State of Telangana, Rep. by the Principal Secretary to the Government, Revenue (CT) Department, Telangana Secretariat, Hyderabad, Telangana.
3. The Assistant Commissioner (ST), Gandhinagar Circle, Secunderabad Division, Mayur Kushal Complex, beside Chermas, Abids, Hyderabad, Telangana.
4. The Goods and Service Tax Council, Rep.by its Secretary, GST Council, Secretariat, 5th Floor, Tower-II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001.
5. The Central Board of Indirect Taxes and Customs, Rep. by its Chairman, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi-110 001.
6. The Joint Commissioner (ST), Secunderabad Division, Mayur Kushal Complex, beside Chermas, Abids, 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 -

- i. Declaring that the impugned Notification Nos.09/2023- Central Tax, dated 31-03-2023 and 56/2023, Central Tax, dated 28-12-2023, issued by the 1st and 5th Respondents, and the impugned G.O Ms. Nos.118, Revenue (CT-II) Department, dated 25-08-2023 and 170, Revenue (CT-II) Department, dated 30-12-2023, issued by the 2nd Respondent, under S. 168-A of the CGST Act, 2017, extending the Period of Limitation prescribed u/S. 73(10) of the CGST Act, 2017, for the Financial Year 2019- 20 are ultravires Section 168-A of the CGST Act, 2017, manifestly arbitrary, violative of Article 14 of the Constitution of India, illegal and consequently quash the same;
- ii. Declaring that the impugned Assessment Order in Form DRC-07 vide GST No.36BXSP3000MIZ4/2019-20/GST dated 31.08.2024, along with its summary proceedings passed by the 3rd Respondent, u/S. 73 of the CGST and TSGST Acts, 2017, for the Tax Period 2019-20 as without jurisdiction, violative of the principles of natural justice, contrary to law, barred by limitation, and even on merits arbitrary, capricious, unjustified, unsustainable and illegal and consequently set aside the same.

IA NO: 1 OF 2024

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to grant stay of all further proceedings pursuant to the impugned Assessment Order in Form DRC-07 vide GST No. 36BXSP3000MIZ4/2019-20/GST dated 31.08.2024, along with its summary passed by the Third Respondent, u/S. 73 of the CGST and TSGST Acts, 2017, for the Tax Period 2019-20.

Counsel for the Petitioner: SRI B. KRISHNA REDDY

**Counsel for the Respondent No.1: SRI GADI PRAVEEN KUMAR,
DEPUTY SOLICITOR GENERAL OF INDIA**

**Counsel for the Respondents No.2, 3 & 6: SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT PLEADER FOR STATE TAX**

**Counsel for the Respondent No.4 & 5: SRI DOMINIC FERNANDES,
Sr. S.C. FOR CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS**

WRIT PETITION NO: 11149 OF 2025

Between:

M/s. Padam Enterprises, rep. by its Proprietor, Mr.Shantilal Katariashnghvi, # 8-11-64, Pinnavari Street, Hanumakonda-506 002, Warangal District.

...PETITIONER

AND

1. State Tax Officer, Warangal Urban-I, Warangal, Telangana
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. Indusland Bank, rep by its manager, Upper Ground Floor, Inani Complex, Masjid Opposite, Siddiambar bazar, Hyderabad
5. Andhra Pradesh Mahesh Co-operative Urban Bank Ltd, rep by its manager 8-3-121, 1st Floor, Station Road, 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 26.12.2023 along with Form GST DRC-07 vide Ref.No. ZD361223049444I dated 26.12.2023 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 to the 4th and 5th Respondent under Section 79(1)(c) of the GST Act, pending disposal of 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 26.12.2023 and proceedings in Form GST DRC-07 in Ref.No.ZD361223049444I dated 26.12.2023 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 M. SUPRABATH 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 & 5: --

WRIT PETITION NO: 11185 OF 2025

Between:

M/s. Andhra Pradesh State Financial Corporation, Rep. by Authorized Signatory Bapiraju VB Nanduri. Registered Office at No.5-9-194, APSFC, Chirag Ali Lane, Abids, Hyderabad, Telangana, 500001.

...PETITIONER

AND

1. The Assistant Commissioner (ST), Division - Abids, Circle - Abids, 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

- (i) Declaring the unsigned impugned show cause notice dated 31/05/2024 vide Ref no. ZD3605240894344 and the corresponding unsigned demand order dated 27/08/2024 vide Ref no. 7.D360824116417A passed by the Respondent No.1 under Section 73 of the Central, Goods and Services Tax Act, 2017 for the Financial Year 2019-2020, demanding an amount of SGST Rs. 2,08,463/-, CGST Rs 2,08,463/- 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) 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 dt 27/08/2024 vide Ref no. ZD360824116417A 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 SWAROOP OORILLA,
SPECIAL GOVERNMENT PLEADER FOR STATE TAX**

WRIT PETITION NO: 11194 OF 2025**Between:**

Manjula Uppala, D/o.Sri Ananthiah Gupta, H.No.1-8-15/33, Padma Nagar Colony, Karmanghat, Saidabad Hyderabad - 500 059. Rep. by its Proprietrix Manjula Uppala aged 49 years

...PETITIONER**AND**

1. The Assistant Commissioner (ST), Saroor Nagar-2, Saroor Nagar Division, 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 levying CGST/SGST, for the tax period 2019-20 under the CGST/SGST 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 GST Form DRC-01 dated 12.06.2024, 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 Rules 2017, is contrary to the provisions of the Acts;
- (3) the action of the Pt Respondent in issuing Notices and passing the Orders, without generating DIN in the Notices and Orders, 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 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, Summary of the Show Cause Notice in Form GST DRC-01 dated 12.06.2024, passed by the 1st Respondent, for the tax period 2019-20 under the CGST/SGST 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: 11212 OF 2025

Between:

M/s. Kavitika Harish, 5-34, Peddareddypet, Pulkal, Sangareddy, Sangareddy, Telangana - 502 293 Rep.by it's Proprietor, Mr. Kavitika Harish, aged about 31 years

...PETITIONER

AND

1. The State Tax Officer, Sangareddy-II, Nizamabad, Telangana.
2. The Assistant Commissioner (ST), Sangareddy-II Circle, Niazamabad, Telangana.
3. 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 the action of the 1st and 2nd Respondents in completing the single assessment by issuing two Orders, dated 23.08.2024 and the Summary of the Order in Form GST DRC-07, dated 23.08.2024 by 1st Respondent and Proceedings, dated 20.08.2024 issued by the 2nd Respondent, levying SGST/CGST under Section 73(10) of the CGST/SGST Acts, 2017, for the tax period 2019-20, without even issuing Form GST DRC-01A as contemplated under Rule 142(1A) of the Rules 2017, without signature of the officer concerned in the

Notice and Orders dated 23.08.2024 and Summary of the Orders dated 23.08.2024 passed by the 1st Respondent, and Proceedings dated 20.08.2024 passed by the 2nd Respondent and without DIN and not being heard by 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 Order of the 1st Respondent dated 23.08.2024 and Proceedings dated 20.08.2024 of the 2nd Respondent for the single tax period 2019-20 as issued by the multiple officers is not valid in the eye of law, 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 23.08.2024, Summary of the Order in Form GST DRC-07, dated 23.08.2024 and Proceedings, dated 20.08.2024 issued by the multiple Officers i.e. 1st & 2nd Respondents, for the tax period 2019-20 under the CGST/SGST 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 SHAIK JEELANI BASHA

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

WRIT PETITION NO: 11280 OF 2025

Between:

M/s. K K Enterprises, Address: H.No.2-19/1, Opp Indian Petrol Bunk, Keesara, Medchal, Malkajgiri, Telangana - 501301, represented by its Managing Partner, Sri K Kommula Babu.

...PETITIONER

AND

1. Assistant Commissioner (ST), Keesara-1 Circle Malkajgiri Division, Hyderabad.
2. The State of Telangana, represented by its Principal Secretary, Revenue Department (Commercial Taxes), 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 a Writ or Order or direction particularly one in the nature of Writ of Mandamus setting aside the impugned Show Cause Notice and the Assessment Order passed by the first respondent in Form GST DRC - 07, in Reference No.ZD360424063630K, vide DIN No.GST/36AASFK4639F1ZY/19, dated 26.04.2024, in raising a demand of tax of Rs.20,96,486/- (CGST amounting to Rs.10,48,243/- + SGST amounting to Rs.10,48,243/-), and also penalty of Rs.2,09,648/- (CGST amounting to Rs.1,04,824/- + SGST amounting to Rs.1,04,824/-) thus totaling to Rs.23,06,134/-, for the tax period 2018-19, that have been uploaded in the GST portal without either physically nor digitally signed which is contrary to the Rule 26 (3) of the CGST Rules 2017, as illegal, arbitrary, ab initio void, contrary to the provisions of CGST Act and Rules, 2017 and TGST Act and Rules, 2017, contrary to the law laid down by the judicial pronouncement of this Hon'ble Court and Hon'ble High Courts of Delhi, Bombay and Andhra Pradesh and without authority of law.

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 pending disposal of the Writ Petition grant stay of all further proceedings arising in pursuance of the impugned Assessment Order passed by the first respondent in Form GST DRC - 07, in Reference No.ZD360424063630K, vide DIN No.GST/36AASFK4639F1ZY/19, dated 26.04.2024, for the tax period 2018-19.

Counsel for the Petitioner: SRI ELICHETTY SAI SUMAN

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

WRIT PETITION NO: 11314 OF 2025**Between:**

M/s. K K Enterprises, Address: H.No.2-19/1, Opp Indian Petrol Bunk, Keesara, Medchal, Malkajgiri, Telangana - 501301, represented by its Managing Partner, Sri K Kommula Babu.

...PETITIONER**AND**

1. Assistant Commissioner (ST), Keesara-1 Circle Malkajgiri Division, Hyderabad.
2. The State of Telangana, represented by its Principal Secretary, Revenue Department (Commercial Taxes), 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 a Writ or Order or direction particularly one in the nature of Writ of Mandamus setting aside the impugned Show Cause Notice and the Assessment Order passed by the first respondent in Form GST DRC - 07, in Reference No.ZD360824109822A, vide DIN No.GST/36AASFK4639F1ZY/20, dated 27.08.2024, in raising a demand of tax of Rs.60,24,942/- (CGST amounting to Rs.30,12,471/- + SGST amounting to Rs.30,12,471/-), for the tax period 2019-20, that have been uploaded in the GST portal without either physically nor digitally signed which is contrary to the Rule 26 (3) of the CGST Rules 2017 as illegal, arbitrary, ab initio void, contrary to the provisions of CGST Act and Rules, 2017 and TGST Act and Rules, 2017, contrary to the law laid down by the judicial pronouncement of this Hon'ble Court and Hon'ble High Courts of Delhi, Bombay and Andhra Pradesh and without authority of law.

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 pending disposal of the Writ Petition grant stay of all further proceedings arising in pursuance of the impugned Assessment Order passed by the first respondent in Form GST DRC - 07, in Reference No.ZD360824109822A, vide DIN No.GST/36AASFK4639F1ZY/20, dated 27.08.2024, for the tax period 2019-20.

Counsel for the Petitioner: SRI ELICHETTY SAI SUMAN

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

WRIT PETITION NO: 11315 OF 2025

Between:

M/s. Green City Estates, Plot No.302, Sri Durga Towers, Road No.10, Banjara Hills, Hyderabad. Rep. by its Partner Mr.Kondraju Subba Raju aged 72 years

...PETITIONER

AND

1. The Assistant Commissioner (ST), Vengala Rao Nagar Circle-2, 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 21.08.2024, the Summary of the Order in Form GST DRC-07, dated 21.08.2024 and the Attachment to Order in Form DRC-07, dated Nil levying CGST/SGST, for the tax period 2019-20 under the CGST/SGST Act 2017, without any signature of the Officer concerned either physical or digital in the Order, dated 21.08.2024, the Summary of the Order, dated 21.08.2024 and Summary of Show Cause Notice in Form GST DRC-01, dated 09.05.2024, 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 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 21.08.2024, the Summary of the Order in Form GST DRC-07, dated 21.08.2024 and Attachment to Order in Form DRC-07, dated Nil 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 21.08.2024, the Summary of the Order in Form GST DRC-07, dated 21.08.2024 and the Attachment to Order in Form DRC-07, dated Nil passed by the 1st Respondent, for the tax period 2019-20 under the CGST/SGST 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: 11333 OF 2025

Between:

M/s. Trioptus IT Services Private Limited, Workfella Western Aqua, 5th Floor, Hitech City Kondapur, Hyderabad, Telangana - 500081 Represented by its Authorized Signatory Ratan Deva Prasad Devaiah, S/o. Late D Robert Williams. Aged about 43 Years, Occ. Business R/o. Hyderabad

...PETITIONER

AND

1. The Assistant Commissioner of State Tax, Madhapur - 8 Circle, Madhapur Division, Telangana.
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 issue a writ, order or direction, more particularly in the nature of a writ of mandamus declaring Show Cause Notice dated 31-05-2024 bearing Reference No. ZD3606240128486 along with its attachment and its consequent Order dated 22-08-2024 bearing Reference No. ZD360824086654V along with its attachment passed by the Respondent No. 1 as being void, illegal, arbitrary without jurisdiction and non est in the eye 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 Order dated 22-08-2024 bearing Reference No. ZD360824086654V along with its attachment passed by the Respondent No. 1.

Counsel for the Petitioner: SRI M. NAGA DEEPAK

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

WRIT PETITION NO: 11338 OF 2025

Between:

M/s.Usha Magwires India Private Limited, Rep. by its Director Srinivas Kommineni, Aged 61 years, Plot No.25D, Industrial Park, TSIC, Phase-III, Pashamylaram, Patanacheru, Sangareddy, Telangana.

...PETITIONER

AND

1. The State of Telangana, Rep. by the Principal Secretary, Revenue (CT) Department, Secretariat, Hyderabad, Telangana.
2. The Assistant Commissioner (ST)(FAC), Medak Circle, Nizamabad Division, 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, or Order or Direction particularly one in the nature of Writ

of Mandamus declaring the action of the 2nd respondent in passing the impugned Attachment and the summary of the order dated 29/08/2024 in DRC-07 vide GSTIN No. 36AAACU9979K1ZG for the year 2019-20 under the CGST and SGST Act, 2017 along with the attachment and the summary of the Show Cause Notice in Form DRC-01 dated 31/05/2022 without signatures thereon either digitally or electronically as prescribed under the provisions of the CGST Act and Rules, 2017 as being void, illegal, without jurisdiction, without authority of law apart from violative of Articles 14 and 19 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 grant stay of all further proceedings pursuant to the impugned Attachment and the summary of the order dated 29/08/2024 in DRC-07 vide GSTIN No. 36AAACU9979K1ZG for the year 2019-20 under the CGST and SGST Act, 2017 along with the attachment and the summary of the Show Cause Notice in Form DRC-01 dated 31/05/2022 which are unsigned as prescribed under the provisions of the CGST Act and Rules, 2017.

Counsel for the Petitioner: SRI RAYAPROULU S PRABHAKAR

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

WRIT PETITION NO: 11352 OF 2025

Between:

Sri Durga Enterprises, Represented by its Partner Mr. Nagabandi Srinivas, 19-2-4, Ashok Nagar, Bellampally - 504251 Dist. Mancheri

...PETITIONER

AND

1. The Assistant Commissioner (State Tax), Mancheri Circle, H.No. 19-27, 1st Floor, Vyshnavi Complex, Near Flyover Bridge, Mancheri - 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 01-06-2022 vide reference no. ZD360622000582S, all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 order passed dated 27/04/2024 vide reference no. ZD3604240653495 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. 1,83,284/- (SGST Rs.91,642-00/- and CGST Rs.91,642-00/-), Penalty Total Rs.20,000/- (SGST Rs.10,000-00/- and CGST Rs.10,000-00/-) 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 financial year 2018-2019 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 2g, 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. ZD360622000582S, all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 order passed dated 27-04-2024 vide reference no. ZD3604240653495 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. 1,83,284/- (SGST Rs.91,642-00/- and CGST Rs.91,642-00/-), Penalty Total Rs.20,000/- (SGST

Rs.10,000-00/- and CGST Rs.10,000-00/-) 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 UPADHYAY RAGHAVENDER

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

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.29009 of 2024; 11149, 11185,
11194, 11212, 11280, 11314, 11315, 11333, 11338 and
11352 of 2025**

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

Learned counsel Sri B.Krishna Reddy, Sri M.Suprabath Reddy, Sri G.R.S.Akhileswar, Sri Shaik Jeelani Basha, Sri Elichetty Sai Suman, Sri M.Naga Deepak, Sri Rayaproulu S.Prabhakar and Sri Upadhyay Raghavender for the petitioners; and Sri Swaroop Oorilla, learned Special Government Pleader appears 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 were 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 order as to costs.

Miscellaneous petitions pending, if any, shall stand closed.

//TRUE COPY//

SD/-MOHD. ISMAIL
DEPUTY REGISTRAR
SECTION OFFICER

To,

1. The Union of India, Through Secretary, Ministry of Finance, Department of Revenue, North Block, New Delhi-110001.
2. The Principal Secretary to the Government, Revenue (CT) Department, State of Telangana, Telangana Secretariat, Hyderabad, Telangana.
3. The Assistant Commissioner (ST), Gandhinagar Circle, Secunderabad Division, Mayur Kushal Complex, beside Chermas, Abids, Hyderabad, Telangana.
4. The Secretary, GST Council, Goods and Service Tax Council Secretariat, 5th Floor, Tower-II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001.
5. The Chairman, Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes and Customs, North Block, Central Secretariat, New Delhi-110 001.
6. The Joint Commissioner (ST), Secunderabad Division, Mayur Kushal Complex, beside Chermas, Abids, Hyderabad.
7. The State Tax Officer, Warangal Urban-I, Warangal, Telangana.
8. The Chief Secretary and Special Chief Secretary to Government (FAC), State Tax Department, State of Telangana, Secretariat, Hyderabad.
9. The Secretary, Ministry of Finance, Government of India, Union of India, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110 001.
10. The Assistant Commissioner (ST), Division - Abids, Circle - Abids, Hyderabad -500001.
11. The Assistant Commissioner (ST), Saroor Nagar-2, Saroor Nagar Division, Hyderabad

(Contd)

12. The Assistant Commissioner (ST), Keesara-1 Circle Malkajgiri Division, Hyderabad
13. The Assistant Commissioner (ST), Vengala Rao Nagar Circle-2, Punjagutta Division, Mayur Kusal Complex, Abids, Hyderabad
14. The Assistant Commissioner of State Tax, Madhapur - 8 Circle, Madhapur Division, Telangana.
15. The Commissioner of Commercial Taxes, State of Telangana, C.T. Complex, Nampally, Hyderabad- 500001
16. The Assistant Commissioner (ST)(FAC), Medak Circle, Nizamabad Division, Telangana
17. The Assistant Commissioner (State Tax), Mancherial Circle, H.No. 19-27, 1st Floor, Vyshnavi Complex, Near Flyover Bridge, Mancherial - 504208
18. The Commissioner of State Tax, State of Telangana Commercial taxes complex, M J Road, Opposite Gandhi Bhavan, Nampally, Hyderabad.
19. One CC to SRI B. KRISHNA REDDY, Advocate [OPUC]
20. One CC to SRI GADI PRAVEEN KUMAR, Deputy Solicitor General of India [OPUC]
21. Two CCs to SRI SWAROOP OORILLA, Special Government Pleader for State Tax, High Court for the State of Telangana at Hyderabad. [OUT]
22. One CC to SRI DOMINIC FERNANDES, Senior S.C. for Central Board of Indirect Taxes and Customs [OPUC]
23. One CC to SRI M. SUPRABATH REDDY, Advocate [OPUC]
24. One CC to SRI G. R. S. AKHILESWAR, Advocate [OPUC]
25. One CC to SRI SHAIK JEELANI BASHA, Advocate [OPUC]
26. One CC to SRI ELICHETTY SAI SUMAN, Advocate [OPUC]
27. One CC to SRI M. NAGA DEEPAK, Advocate [OPUC]
28. One CC to SRI RAYAPROULU S PRABHAKAR, Advocate [OPUC]
29. One CC to SRI UPADHYAY RAGHAVENDER, Advocate [OPUC]
30. Two CD Copies

MP
BS



HIGH COURT

DATED: 23/04/2024



COMMON ORDER

**WRIT PETITION Nos. 29009 of 2024;
11149, 11185, 11194, 11212, 11280, 11314, 11315,
11333, 11338 and 11352 of 2025**

**DISPOSING OF THE WRIT PETITIONS
WITHOUT COSTS**

(33) M.T
29/4/25