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

MONDAY, THE TWENTY SECOND DAY OF DECEMBER
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH
AND
THE HONOURABLE SRI JUSTICE G.M. MOHIUDDIN

WRIT PETITION NO: 39246 OF 2025 AND 39247 OF 2025

WP.NO.39246 OF 2025

Between:

M/s. Karthikeya Exhibitors, rep. by its Proprietor, Mr. Srinivas Adepu, #11-25-598, Kothawada, Warangal, Hanumakonda-506 002.

...PETITIONER

AND

1. The Deputy Commissioner, STU-1, Warangal Division, Warangal, Telangana.
2. The Assistant Commissioner (ST), Enforcement Wing, O/o Commissioner of Commercial Taxes, Nampally, Hyderabad.
3. The Deputy Commissioner (ST)-5, Enforcement Wing-2, O/o Commissioner of Commercial Taxes, Nampally, Hyderabad.
4. State of Telangana, rep. by its Secretary to Government (Revenue) CT-II, Commercial Taxes / State Tax Department, Secretariat, Hyderabad.

...RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue a Writ of Mandamus or any other appropriate writ or order or direction by setting aside the impugned show cause notices dated 12/2/2022 and 21/11/2024 along with proceedings in Form DRC-01 vide Ref Nos ZD360222006772R dated 12/2/2022 and ZD361124020439M dated 21/11/2024 issued by the 1st and 2rd Respondents and impugned summary orders in Form GST DRC-07 dated 7/2/2025 and10/2/2025 vide Ref Nos ZD360225017837A and ZD360225021964F issued by the 1st and 3rd Respondents for the tax period April, 2020 to March, 2021 without having any signatures as illegal, without jurisdiction and contrary to the provisions under the Central Goods and Service Tax Act, 2017 and the Telangana Goods and Services Tax Act, 2017, and void in absence of non compliance of Rule 142 (1A) of the Central Goods and Service Tax Rules, 2017 and Telangana Goods and Services Tax Rules, 2017 for the tax period 2020-21

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 orders dated 7/2/2025 and 10/2/2025 issued by the 1st and 3rd Respondents for the tax period April, 2020 to March, 2021 under the Central Goods and Service Tax Act, 2017 and the Telangana Goods and Services Tax Act, 2017 pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship

Counsel for the Petitioner: SRI K. P. AMARNATH REDDY

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

WRIT PETITION NO: 39247 OF 2025

Between:

M/s. Karthikeya Exhibitors, rep. by its Proprietor, Mr. Srinivas Adepu, #11-25-598, Kothawada, Warangal, Hanumakonda-506 002

...PETITIONER

AND

1. The Deputy Commissioner, STU-1, Warangal Division, Warangal, Telangana.
2. The Assistant Commissioner, (ST), Enforcement Wing, O/o Commissioner of Commercial Taxes, Nampally, Hyderabad.
3. The Deputy Commissioner (ST)-5, Enforcement Wing-2, O/o Commissioner of Commercial Taxes, Nampally, Hyderabad.
4. State of Telangana, rep. by its Secretary to Government (Revenue) CT-II, Commercial Taxes / State Tax 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 be pleased to issue a Writ of Mandamus or any other appropriate writ or order or direction by setting aside the impugned show cause notices dated 12/2/2022 and 10/1/2024 along with proceedings in Form DRC-01 vide Ref.Nos. ZD360222006763Q dated 12/2/2022 and ZD3601240151043 dated12/1/2024 issued by the 1st and 2nd Respondents and impugned orders dated 19/4/2024 and 27/4/2024 and summary orders in Form GST DRC-07 dated 28/4/2024 vide Ref. Nos.ZD360424073185D and ZD360424073205J issued by the 1St and 3rd Respondents for the tax period April, 2018 to March, 2019 without having any signatures as illegal, without jurisdiction and contrary to the provisions under the Central Goods and Service Tax Act, 2017 and the Telangana Goods and Services Tax Act, 2017, and void in absence of non-compliance of Rule 142 (1A) of the Central Goods and Service Tax Rules, 2017 and Telangana Goods and Services Tax Rules, 2017 for the tax period 2018-19.

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 Orders dated 19.4.2024 and 27.4.2024 issued by the 1st and 3' Respondents for the tax period April, 2018 to March, 2019 under the Central Goods and Service Tax Act, 2017 and the Telangana Goods and Services Tax Act, 2017 pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: SRI K. P. AMARNATH REDDY

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

The Court made the following: COMMON ORDER

IN THE HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD

THE HON'BLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH
AND
THE HON'BLE SRI JUSTICE G.M.MOHIUDDIN

WRIT PETITION Nos.39246 and 39247 of 2025

Dated:22.12.2025

Between:

M/s. Karthikeya Exhibitors,
Rep. by its Proprietor, Mr. Srinivas Adepu,
11-25-598, Kothawada, Warangal, Hanumakonda – 506 002.

...Petitioner

and

The Deputy Commissioner, STU-1,
Warangal Division, Warangal, Telangana,
and 3 others.

...Respondents

COMMON ORDER:

Learned counsel Sri K.P.Amarnath Reddy appears for the petitioner.

Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, appears for the respondents.

2. Both the writ petitions are tagged together on account of similarity of grievances raised by the petitioner in respect of adjudication proceedings under the Telangana Goods and Services Tax Act, 2017, Central Goods and Services Tax Act, 2017 or Integrated Goods and Services Tax Act by issuance of multiple show cause notices followed by multiple orders passed for the same tax period.

3. Today, at the hearing, learned counsel for the parties are in consensus that the matters can be disposed of in the lines of common order dated 15.10.2025, passed by this Court in Writ Petition No.20731 of 2025 and batch cases, where similar issue was involved.

4. This court by order dated 15.10.2025 disposed of Writ Petition No.20731 of 2025 and batch cases in the following terms:

> "7. Learned Advocate General submits that the issues which have been raised by the petitioners in these cases are such which the proper officer on his own motion or being brought to his notice by the affected person also can rectify. According to learned Advocate General, these errors would fall under second proviso to Section 161 of the TGST Act wherein the period of limitation of six months would not apply. It is submitted that the proper officer in these cases would undertake the exercise of rectification in accordance with law. Petitioners would be intimated of such exercise so that they can provide necessary information and/or submission to enable the officer to exercise

his jurisdiction for rectification of the errors which may have occurred in passing assessment orders in individual cases.

8. Learned counsel for the petitioners agreed to the suggestion that the grievances relating to issuance of multiple show cause notices or orders covering same tax period are amenable to rectification under Section 161 of the TGST Act. They also agree that the SOP would enable the petitioners or other such affected tax payers to approach the proper officer for rectification of such errors.

9. In the aforesaid facts and circumstances and in view of the stand of the Department, which appears to be in consonance with the power of rectification conferred upon the proper officer under Section 161 of the TGST Act, we deem it proper to dispose of the writ petitions to enable the concerned proper officers to undertake the exercise of rectification of the impugned notices/orders, in accordance with law, within a reasonable time with due intimation to the assessees. It is brought to the notice of the Court that the circular dated 14.10.2025 has also been uploaded on the GST Portal/Commercial Taxes Portal of the Department so that persons aggrieved with similar grievances can approach the proper officer for rectification of such errors, omissions, etc., in the notices or orders issued by the concerned proper officer, in accordance with law.

10. The writ petitions are disposed of with the aforesaid observations and directions. Needless to say, upon such rectification, if any of the petitioners have any grievances which are not amenable to the power of rectification under Section 161 of the TGST Act, it would be open for them to raise before appropriate forum in an appropriate proceeding. In case the rectification of the order leads to refund, if any, in favour of any one of these assessees, the proper officer would take appropriate decision in that regard also as per law. There shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed."

5. Following the aforesaid common order dated 15.10.2025 passed in Writ Petition No.20731 of 2025 and batch, the instant writ petitions are also disposed of in similar terms. There shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

P.C. SULEKHA DEVI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Deputy Commissioner, STU-1, Warangal Division, Warangal, Telangana.
2. The Assistant Commissioner (ST), Enforcement Wing, O/o Commissioner of Commercial Taxes, Nampally, Hyderabad.
3. The Deputy Commissioner (ST)-5, Enforcement Wing-2, O/o Commissioner of Commercial Taxes, Nampally, Hyderabad.
4. State of Telangana, rep. by its Secretary to Government (Revenue) CT-II, Commercial Taxes / State Tax Department, Secretariat, Hyderabad.
5. One CC to Sri K. P. Amarnath Reddy, Advocate [OPUC]
6. Two CCs to GP for State Tax, High Court for the State of Telangana at Hyderabad [OUT]
7. Two CD Copies

T J
BS

Sk.

HIGH COURT

DATED:22/12/2025

COMMON ORDER

WP.Nos.39246 and 39247 of 2025

HIGH COURT FOR THE STATE OF TELANGANA
04 FEB 2026
★ DESPATCHED ★

DISPOSING OF THE WRIT PETITIONS

WITHOUT COSTS

10

SK
24-01-26.