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

MONDAY, THE NINTH DAY OF FEBRUARY
TWO THOUSAND AND TWENTY SIX

PRESENT

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

WRIT PETITION NO: 3557 OF 2026

Between:

M/s.M M Brothers, rep. by its Proprietor Manish Kataria, HNo.6-26-423, Shraddanand Gunj, Nizamabad, Telangana-503 002.

...PETITIONER

AND

1. State of Telangana, rep. by Principal Secretary, Revenue Department (CT), Secretariat, Hyderabad.
2. The Commissioner of Commercial Taxes, Telangana State, Hyderabad.
3. The Deputy Commissioner, Enft), Enforcement Wing, Head of the Dept. Commercial Taxes Department, O/o Commissioner of Commercial Taxes, Hyderabad, Telangana.
4. The Assistant Commissioner (ST), Nizamabad-I & II, Telangana.
5. Central Board of Indirect Taxes & Customs, Represented by its Director, Department of Revenue, Ministry of Finance, Govt. of India, 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 or Order or Direction particularly one in the nature of Writ of Mandamus:

(i) Declaring the action of the 3rd and 4th Respondents in passing the impugned assessment proceedings for the assessment year 2019-20 under the CGST Act by issuing multiple orders vide Summary of Order in Form GST DRC-07 dated 06.08.2024 pursuant to the Show Cause Notice in Form GST DRC-01 dated 05.02.2022, and also passed another order in Form GST DRC 07 dated 29.08.2024 pursuant to the show cause notice dated 28/29/05/2024 in Form DRC 01 under the CGST Act, 2017 which are barred by limitation and also without there being any signatures either digitally or electronically as required under Rules 142 (1) and (5) of the CGST Rules and for other grounds raised in the writ petition, as illegal, arbitrary, high handed and consequently set aside the same in view of the judgment of this Honourable High Court in its order dated 28/02/2025 in W.P.No.21101/2024 and batch cases.

IA NO: 1 OF 2026

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 in Original passed by the 3rd respondent vide Summary of the Order in Form GST DRC-07 dated 06.08.2024 and the order passed by the 4th respondent in Form GST DRC 07 dated 29.08.2024 under the CGST Act, 2017 for the assessment year 2019-20, Pending disposal of the Writ Petition, as otherwise, the Petitioner will be put to irreparable loss and hardship.

Counsel for the Petitioner: SRI B. KRISHNA REDDY

Counsel for the Respondents No.1 to 4: SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT PLEADER FOR STATE TAX

Counsel for the Respondent No.5: SRI D. RAGHAVENDAR RAO,
S.C. FOR CBIC

The Court made the following: 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 No.3557 of 2026

DATED: 09.02.2026

Between:

M/s.M M Brothers,
Rep. By its Proprietor Manish Kataria,
H.No.6-26-423, Shraddanand Gunj,
Nizamabad, Telangana-503 002.

... Petitioner

AND

State of Telangana,
Rep. by Principal Secretary,
Revenue Department (CT),
Secretariat, Hyderabad & 4 others

... Respondents

ORDER:

Heard Mr. B.Krishna Reddy, learned counsel appearing for the petitioner and Mr. Swaroop Oorilla, learned Special Government Pleader for State Tax appearing for the respondents.

2. Writ petition has been preferred with the following prayer:

> "For the reasons stated in the accompanying affidavit, the petitioner herein pray that this Hon'ble High Court may be pleased to issue a Writ or Order or Direction particularly one in the nature of Writ of Mandamus:

(i) Declaring the action of the 3rd and 4th Respondents in passing the impugned assessment proceedings for the assessment year 2019-20 under the CGST Act by issuing multiple orders vide Summary of Order in Form GST DRC-07 dated 06.08.2024 pursuant to the Show Cause Notice in Form GST DRC-01 dated 05.02.2022, and also passed another order in Form GST DRC 07 dated 29.08.2024 pursuant to the show cause notice dated 28/29.05.2024 in Form DRC 01 under the CGST Act, 2017 which are barred by limitation and also without there being any signatures either digitally or electronically as required under Rules 142 (1) and (5) of the CGST Rules and for other grounds raised in the writ petition, as illegal, arbitrary, high handed and consequently set aside the same in view of the judgment of this Hon'ble High Court in its order dated 28.02.2025 in W.P.No.21101/2024 and batch cases and pass such other order orders as the Hon'ble Court deem fit and proper in the circumstances of the Case."

3. Learned counsel for the parties, during the course of hearing, fairly submit that the issue involved in this writ petition has already been considered by this Court in W.P.No.1963 of 2026, *vide* order dated 03.02.2026, and the said order squarely covers the present writ petition as well.

4. The relevant portion of the said order dated 03.02.2026 passed in W.P.No.1963 of 2026 reads as under:

"3. Learned counsel for the State Tax, on instructions, submits that the petitioner should approach respondent No.1, Deputy Commissioner STU-1, Saroornagar Division, Hyderabad, for rectification of the impugned orders.

4. Learned counsel for the petitioner therefore seeks liberty to file an application for rectification under Section 161 of the Goods and Services Tax Act, 2017, in respect of the impugned orders dated 30.12.2025 and 31.12.2025 relatable to the tax period from April, 2021, to March, 2022. Let such application be filed within a period of two (2) weeks. On such application being

filed, respondent No.1 would take a decision in accordance with law within three (3) weeks thereafter, after affording an opportunity of hearing.

5. The instant Writ Petition is disposed of with the aforesaid liberty. There shall be no order as to costs."

5. In view of the consensus arrived at, this Writ Petition is also disposed of in terms of the order dated 03.02.2026 passed in W.P.No.1963 of 2026. However, there shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

SD/-C.DEEPIKA
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Principal Secretary, Revenue Department (CT), State of Telangana, Secretariat, Hyderabad.
2. The Commissioner of Commercial Taxes, Telangana State, Hyderabad.
3. The Deputy Commissioner, Enft), Enforcement Wing, Head of the Dept. Commercial Taxes Department, O/o Commissioner of Commercial Taxes, Hyderabad, Telangana.
4. The Assistant Commissioner (ST), Nizamabad-I and II, Telangana.
5. The Director, Department of Revenue, Ministry of Finance, Central Board of Indirect Taxes and Customs, Govt. of India, New Delhi.
6. One CC to SRI B. KRISHNA REDDY, Advocate [OPUC]
7. Two CCs to SRI SWAROOP OORILLA, Special Government Pleader for State Tax, High Court for the State of Telangana at Hyderabad. [OUT]
8. One CC to SRI D. RAGHAVENDAR RAO, S.C. for CBIC [OPUC]
9. Two CD Copies

Along with a copy of the order dated 03.02.2026 in W.P.No.1963 of 2026.

MP

HIGH COURT

DATED:09/02/2026

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

ORDER

WP.No.3557 of 2026

DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

12

kpr
11/2/26

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 No. 1963 of 2026

DATED : 03.02.2026

Between:

M/s. Shri Sharada Iron and Steel Private Limited
... Petitioner

AND

The Deputy Commissioner STU-1,
Saroornagar division, Hyderabad and four others
... Respondents

ORDER:

Sri K.P. Amarnath Reddy, learned counsel appears for petitioner.

Sri K. Sai Akarsh, learned Assistant Government Pleader appears for Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, for respondents.

2. The grievance of the petitioner is captured in the order dated 23.01.2026 which reads as under:

> "Learned counsel for the petitioner submits that both the impugned orders dated 30.12.2025 and 31.12.2025 relate to the same tax period from April, 2021 to March, 2022,

> which have been issued by respondent Nos.1 and 3 respectively in respect of an issue where already respondent No.2 had dropped the proceedings by order dated 15.03.2024 (Annexure-P3). The concerned respondents have not taken into consideration the circular dated 14.10.2025 issued by respondent No.4. Petitioner is at a loss as to where to approach for seeking rectification of the impugned orders passed by two separate authorities for the same tax period under Section 161 of the Goods and Service Tax Act, 2017."

3. Learned counsel for the State Tax, on instructions, submits that the petitioner should approach respondent No.1, Deputy Commissioner STU-1, Saroornagar Division, Hyderabad, for rectification of the impugned orders.

4. Learned counsel for the petitioner therefore seeks liberty to file an application for rectification under Section 161 of the Goods and Services Tax Act, 2017, in respect of the impugned orders dated 30.12.2025 and 31.12.2025 relatable to the tax period from April, 2021, to March, 2022. Let such application be filed within a period of two (2) weeks. On such application being filed, respondent No.1 would take a decision in accordance with law within three (3) weeks thereafter, after affording an opportunity of hearing.

5. The instant Writ Petition is disposed of with the aforesaid liberty. There shall be no order as to costs.

Miscellaneous applications, if any pending, shall stand closed.

APARESH KUMAR SINGH, CJ

G.M.MOHIUDDIN, J

3rd FEBRUARY, 2026.

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