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

WEDNESDAY, THE ELEVENTH DAY OF MARCH
TWO THOUSAND AND TWENTY SIX

PRESENT

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

WRIT PETITION NO: 24343 OF 2025

Between:

M/s. Pro Audio Vision, Ground Floor, D. No. 9-1-199 to 218. Shop No.3, Sona Arcade, Rezimental Bazar Main Road, Opp- Reginal Passport office, Secunderabad Railway Station Area. Secunderabad, Hyderabad, Telangana, 500003. Represented by its Proprietor Mr. Rasheed Shaik

...PETITIONER

AND

1. The Superintendent (Central Tax), Monda Market-II Range, Begumpet Division State of Telangana, Hyderabad.
2. The Commissioner of Central Tax, Secunderabad GST, Commissionerate, GST Bhavan, Basheerbagh, Hyderabad.
3. The Union of India, Rep. by its Secretary, Ministry of Finance, North Block, New Delhi - 110 001.
4. The Central Board of Indirect Taxes and Customs, Rep. by its Chairman, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi 100 001

...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 Writ of Mandamus or any other appropriate Writ or Order or Direction declaring- (1) the action of the 1st Respondent has passed the Order In Original dated 28.02.2025 for the tax period April 2020 to March 2022 2020-21 to 2021-22) under the SGST/CGST Act 2017, without generating DIN Number 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 In Original, dated 28.02.2025, and issued summary of show cause Notice in FORM GST DRC-01 dated 31.01.2024 without generated the DIN Number and passed by the 1st Respondent as null and void and pass such other Order or Orders, as the Honorable Court may deem fit and proper, in the circumstance of the case. 2) the action of the 1st Respondent in passing the Summary of the Order in Form GST DRC-07, dated 28.02.2025, levying SGST/CGST, for the tax period 2020-21 under the SGST/CGST Act 2017, without any signature of the Officer concerned either physical or digital in the summary of order dated 28.02.2025, are 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 In Original dated 28.02.2025, the Summary of the Order in Form GST DRC-07, dated 28.02.2025 passed by the 15t Respondent, for the tax period 2020-21 and 2021-22 under the SGST/CGST 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 VENKATRAM REDDY MANTUR

Counsel for the Respondent Nos.1,2 & 4: SRI DOMINIC FERNANDES,
SR SC FOR CBIC

Counsel for the Respondent No.3: SC FOR CENTRAL GOVT

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.24343 of 2025

Dated: 11.03.2026

Between:

M/s. Pro Audio Vision,
Ground Floor, D.No.9-1-199 to 218, Shop No.3,
Sona Arcade, Rezimental Bazar Main Road,
Opp: Regional Passport Office,
Secunderabad Railway Station Area,
Secunderabad, Hyderabad, Telangana-500003
Rep. by its Proprietor Mr. Rasheed Shaik

...Petitioner

and

The Supereintendetn (Central Tax),
Monda Market-II Range, Begumpet Divsiion,
State of telangana, Hyderabad and 3 others.

...Respondents

Order:

Heard Mr. M.Venkatram Reddy, learned counsel for the petitioner and Mr. Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC), appearing for respondents No.1, 2 and 4.

2. This Writ Petition has been preferred against the Order-in-Original dated 28.02.2025 along with summary of order in Form GST DRC-07 dated 28.02.2025, passed by respondent No.1, under Section 73 of the

Central Goods and Services Tax Act, 2017, for the tax period 2020-2021, imposing the tax, penalty and interest.

3. Learned counsel for the petitioner submits that respondent No.1 has passed the impugned Order-in-Original and the summary of order in Form GST DRC-07 both dated 28.02.2025, without assigning any reasons and without affording an opportunity of being heard. Moreover, there is no DIN number in the impugned Order-in-Original dated 28.02.2025 and as such, the same is liable to be quashed.

4. Learned Senior Standing Counsel for CBIC submits that the petitioner was at liberty to prefer an appeal against the impugned Order-in-Original and the summary of order in Form GST DRC-07, both dated 28.02.2025, taking all the grounds as are available in law and on facts before the appellate authority in respect of the subject tax period.

5. In view of the above submission of learned Senior Standing Counsel for CBIC, we grant liberty to the petitioner to prefer an appeal within a period of two weeks with statutory pre-deposit and a delay condonation application. The petitioner may take all such grounds in law and on facts in the memo of appeal as are available to it. Needless to say, the appellate authority would consider the question of delay taking into account the aforesaid facts and circumstances and if he is satisfied with the

grounds of delay, proceed to decide the appeal on merits and in accordance with law.

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

Miscellaneous applications pending, if any, shall stand closed.

SD/-M. OSMAN ALI BAIG
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Superintendent (Central Tax), Monda Market-II Range, Begumpet Division State of Telangana, Hyderabad.
2. The Commissioner of Central Tax, Secunderabad GST, Commissionerate, GST Bhavan, Basheerbagh, Hyderabad.
3. The Secretary, Union of India, Ministry of Finance, North Block, New Delhi - 110 001.
4. The Chairman, Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi 100 001
5. One CC to SRI VENKATRAM REDDY MANTUR, Advocate [OPUC]
6. One CC to SC FOR CENTRAL GOVT [OPUC]
7. One CC to SRI DOMINIC FERNANDES, SR SC FOR CBIC [OPUC]
8. Two CD Copies

PMK
BS

HIGH COURT

DATED:11/03/2026

HIGH COURT FOR THE STATE OF TELANGANA
01 APR 2026
★ DESPATCHED ★

ORDER

WP.No.24343 of 2025

DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

10 copies
1/4/26