[3488]

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

THURSDAY, THE TWENTY SIXTH 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: 8978 OF 2026

Between:

M/s. Som Phytopharma India Limited, rep. by its Managing Director, Mr. Devanur Ramaswamy Iyengar Venkatesh, Plot No.154/A-5, SVICE, IDA, Bollaram, Medak, Telangana-502 325.

...PETITIONER

AND

1. The Assistant Commissioner (ST), Punjagutta-1 Circle, Punjagutta Division, Hyderabad, Telangana.
2. The Assistant Commissioner (ST), Enforcement Wing, O/o Commissioner of Commercial Taxes, Nampally, Hyderabad.
3. The Deputy Commissioner (ST)-IV, Enforcement Wing-2, O/o Commissioner of Commercial Taxes, Nampally, Hyderabad.
4. The Appellate Joint Commissioner (ST), Punjagutta Division, Hyderabad.
5. The Commissioner of Commercial Taxes, 1st Floor, Commercial Tax Office, Near MJ Market Road, Opp. Gandhi Bhavan, Nampally-500 001.
6. 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 30.1.2024 and 31.1.2024 along with proceedings in Form DRC-01 vide Ref.Nos. ZD3601240387868 dated 30.1.2024 and ZD360124053411W dated 31.1.2024 and impugned orders dated 30.4.2024 and summary orders in Form GST DRC-07 dated 30.4.2024 vide Ref.Nos.ZD360424094350H and ZD360424094389W issued by the 1st Respondent for the tax period April, 2018 to March, 2019 without having any signatures as illegal and issued without jurisdiction, contrary to the Circular vide CCT's Ref.No.LIV(2)/33/2025 dated 14.10.2025 issued by the 5th

Respondent and also 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 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 dated 30.4.2024 issued by the 1st Respondent 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: 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. 8978 of 2026

DATED : 26.03.2026

Between:

M/s. Som Phytopharma india Limited,
Rep., by its Managing Director,
Mr. Devanur Ramaswamy Iyengar Venkatesh, Medak, Telangana.
... Petitioner

AND

The Assistant Commissioner (ST),
Hyderabad and 5 others.
... Respondents

ORDER:

Heard Mr. K.P. Amarnath Reddy, learned counsel for the petitioner, and Mr. Swaroop Oorilla, learned Special Government Pleader appears for State.

2. Show cause notice dated 08.02.2022 for the tax period 2018-19 was dropped by order dated 25.04.2024 by respondent No.3 upon considering the documentary evidence adduced by the petitioner. On the other hand, pursuant to the show cause notices dated 30.01.2024 and 31.01.2024, orders dated 30.04.2024 impugned herein confirming the

demand proposed in the notices were passed without considering the submissions made by the petitioner under Section 73 of the Goods and Services Tax Act, 2017 (for short, "the GST Act"). Petitioner upon noticing multiplicity of the proceedings for the same tax period submitted letter dated 25.05.2024 bringing to the attention of respondent No.1 order dated 25.04.2024 passed by respondent No.3 for the same tax period on the same issues. Petitioner also filed appeals challenging the impugned orders dated 30.04.2024 before respondent No.4 on 04.01.2025 and 24.01.2025 respectively along with condone delay applications. Respondent No.4 has dismissed the said appeals on 26.11.2025 on the ground of delay. Petitioner has now approached this Court assailing the orders dated 30.04.2024 passed pursuant to the show cause notices dated 30.01.2024 and 31.01.2024. Learned counsel for the petitioner has also taken a plea that a proper officer may be directed to rectify the impugned orders in view of the Standard Operating Procedure (SOP) issued by the Department dated 14.10.2025.

3. In that view of the matter, the writ petition is disposed of directing respondent No.1 – The Assistant Commissioner (ST), to take up the matters *suo motu* and after giving notice under Section 161 of the Act to the petitioner and on being satisfied, pass appropriate orders in accordance with law within a reasonable period, preferably, within a

period of eight weeks from the date of receipt of a copy of this order.

There shall be no order as to costs.

Miscellaneous applications, if any pending, shall stand closed.

SD/- A.H.S.GOWRI SHANKAR
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Assistant Commissioner (ST), Punjagutta-1 Circle, Punjagutta Division, Hyderabad, Telangana.
2. The Assistant Commissioner (ST), Enforcement Wing, O/o Commissioner of Commercial Taxes, Nampally, Hyderabad.
3. The Deputy Commissioner (ST)-IV, Enforcement Wing-2, O/o Commissioner of Commercial Taxes, Nampally, Hyderabad.
4. The Appellate Joint Commissioner (ST), Punjagutta Division, Hyderabad.
5. The Commissioner of Commercial Taxes, 1st Floor, Commercial Tax Office, Near MJ Market Road, Opp. Gandhi Bhavan, Nampally-500 001.
6. The Secretary to Government (Revenue) CT-II, State of Telangana, Commercial Taxes / State Tax Department, Secretariat, Hyderabad.
7. One CC to SRI K.P.AMARNATH REDDY, Advocate [OPUC]
8. One CC to SRI SWAROOP OORILLA, SPECIAL GOVT PLEADER FOR STATE TAX [OPUC]
9. Two CD Copies

PSK.
TKS

HIGH COURT

DATED:26/03/2026

ORDER

WP.No.8978 of 2026

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

DISPOSING OF THE WRIT PETITION WITHOUT COSTS

11 — JKS
4/4/26.