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

TUESDAY, THE TWENTY THIRD DAY OF JUNE
TWO THOUSAND AND TWENTY SIX

PRESENT

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

<u>WRIT PETITION NO: 19163 OF 2026</u>

Between:

M/s. Silver Prints Private Limited, Represented by its Authorised Representative, Penmetsa Sai Manikanta Varma, S/o. P. Seeta Rama Raju, Plot No. 93 and 94, Apparel Export Park, Gundla Pochampally, Medchal, Hyderabad, Telangana - 500100.

...PETITIONER

AND

1. The Assistant Commissioner (State Tax), Malkajgiri-3 Circle, Malkajgiri Division, Hyderabad.
2. The Appellate Joint Commissioner (State Tax), Hyderabad Rural Division, Hyderabad, 5th Floor, C.T. Complex, Nampally, Hyderabad.
3. The State of Telangana, Represented by its Principal Secretary, Revenue Department (Commercial Taxes), 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 an appropriate writ, order or direction, particularly one in the nature of WRIT OF MANDAMUS declaring.

a) The unsigned Show Cause Notice in Form GST DRC-01 dated 13.11.2021 bearing DIN. GST/36AANCS3964M1ZK/18.

b) The consequential unsigned Assessment Order dated 30.12.2023 bearing Order No.ZD361223064178E passed by Respondent No. 1, and

c) The First Appellate Dismissal Order dated 29.08.2024 bearing Order No. ZD360824131440M passed by Respondent No. 3, passed under Section 73 of the CGST and SGST Act for the period 07/2017 to 03/2018 as arbitrary, without jurisdiction, void ab initio, and no-nest in law on account of not bearing manual or digital signatures, completely ignoring the physical Central Excise and TRAN-1 verification records on file, and being based on non-notified GSTR-2A parameters. that, alternatively, this Honorable Court may be pleased to quash the impugned orders and remit the matter back to the Respondent no.1 for fresh adjudication, after affording due opportunity of personal hearing to the Petitioner and in accordance with law.

I.A. 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 to grant stay of all further proceedings pursuant to the impugned assessment order dated 13.11.2021, 30.12.2023 and 29.08.2024 and not to take any coercive steps, including recovery proceedings against the petitioner pending disposal of the above writ petition.

Counsel for the Petitioner: SRI ARUN KUMAR RENIKUNTA

Counsel for the Respondents: SRI SWAROOP OORILLA,
SPL. GP 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.19163 of 2026

Dated:23.06.2026

Between:

M/s. Silver Prints Private Limited,
Represented by its Authorised Representative
Mr. Penmetsa Sai Manikanta VArma S/o.Seeta Rama Raju

...Petitioner

and

The Assistant Commissioner (ST),
Malkajgiri-3 Circle, Malkajgiri Division,
Hyderabad and 2 others

...Respondents

ORDER:

Mr. R. Arun Kumar, learned counsel appears for the petitioner.

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

2. During the course of hearing, learned counsel for the parties reached to a consensus. It is agreed that this writ petition may be disposed of in terms of order passed in W.P.No.3600 of 2024, dated 22.02.2024.

3. Accordingly, as agreed, the instant Writ Petition is disposed of by directing the petitioner to deposit 10% of the tax liability as assessed by the Assessing Officer with the Department within four weeks from today. The petitioner shall approach the Goods and Services Tax Appellate Tribunal (hereinafter referred to as, "the Appellate Tribunal") within three months from the date of its constitution/establishment. The Appellate Tribunal shall decide the second appeal in accordance with law. Further, subject to depositing 10% of the tax liability within the aforesaid time, no coercive action be taken against the petitioner till the decision of the Appellate Tribunal in the second appeal. It is made clear that this Court has not expressed any opinion on the merits of the case. There shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

SD/- M.VIJAYA BHASKER
JOINT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Goods& Service Tax Appellate Tribunal, Hyderabad Bench, Basheerbagh, Hyderabad.
2. The Assistant Commissioner (State Tax), Malkajgiri-3 Circle, Malkajgiri Division, Hyderabad.
3. The Appellate Joint Commissioner (State Tax), Hyderabad Rural Division, Hyderabad, 5th Floor, C.T. Complex, Nampally, Hyderabad.
4. The Principal Secretary, Revenue Department (Commercial Taxes), Secretariat, Hyderabad, State of Telangana.
5. One CC to SRI ARUN KUMAR RENIKUNTA, Advocate [OPUC]
6. Two CCs to SPL. GP FOR STATE TAX, High Court for the State of Telangana at Hyderabad [OUT]
7. Two CD Copies

BSR

TKS

HIGH COURT

DATED: 23/06/2026

ORDER

WP.No.19163 of 2026

DISPOSING OF THE WRIT PETITION,

WITHOUT COSTS

10

01/07/26

K.K