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

THURSDAY,THE SIXTH DAY OF MARCH
TWO THOUSAND AND TWENTY FIVE

**PRESENT**

**THE HONOURABLE THE ACTING CHIEF JUSTICE SUJOY PAUL**
**AND**
**THE HONOURABLE SMT JUSTICE RENUKA YARA**

**WRIT PETITION NOs: 3766,3802,5613,5616,5625 & 5752 OF 2025**

**WRIT PETITION NO: 3766 OF 2025**

**Between:**

Ruby Internation and Trading co, Rep by its Proprietor Mr. Mustufa Haji, 5-5-161/4, S/F, LTS, Secunderabad, Hyderabad, Telangana - 500003..

**...PETITIONER**

**AND**

1. Assistant Commissioner (State Taxes), Mahankali Street-RP Road Circle, Secunderabad Division, Telangana.
2. State of Telangana, rep. by its Secretary to Government, (Revenue), State Tax Department, Secretariat, Hyderabad.
3. Union of India, (rep. by its Secretary (Revenue)), North Block, New Delhi.
4. ICICI Bank, Rep. by its Branch Manager, M.G. Road Branch, Secunderabad.

**...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 Notice dt. 30/05/2022 along with proceedings in Form GST DRC-01 vide Ref. No. ZD360522020419L dt. 30/05/2022 and Order dated 26/04/2024 along with proceedings in Form GST DRC-07 vide Ref. No. ZD360424082659X dt. 29/04/2024 issued by the 1st Respondent for the tax period April, 2018 to March, 2019 without having any signatures as illegal and contrary to the provisions under the Central Goods and Service Tax Act, 2017 and the Telangana Goods and Services Tax Act, 2017, andvoid in absence of non-compliance of Rule 142 (1A) of the Central Goods and Service Tax Rules, 2017and Telangana Goods and Services Tax Rules, 2017

**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 Order dated 26.04.2024 along with proceedings in Form GST DRC-07 vide Ref No. ZD360424082659X dt.29.04.2024 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, 2017pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

**IA NO: 2 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 declare that the recovery proceedings initiated as illegal and direct the 1st Respondent to revoke the lienon the account of the Petitioner with the 4th Respondent

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

**Counsel for the Respondent Nos.1&2:SRI SWAROOP OORILLA Special Govt Pleader for State Tax**

**Counsel for the Respondent No.3: SRI B. MUKHERJEE REP., FOR SRI GADI PRAVEEN KUMAR DY. SOLICITOR GENERAL OF INDIA**

**Counsel for the Respondent No.4: ----**

**WRIT PETITION NO: 3802 OF 2025**

**Between:**

Ruby Internation and Trading Co., Rep by its Proprietor Mr. Mustufa Haji, 5-5-161/4, S/F, LTS, Secunderabad, Hyderabad, Telangana - 500003.

**...PETITIONER**

**AND**

1. Assistant Commissioner (State Taxes), Mahankali Street-RP Road Circle, Secunderabad Division, Telangana.
2. State of Telangana, rep. by its Secretary to Government (Revenue), State Tax Department, Secretariat, Hyderabad.
3. Union of India, (rep. by its Secretary (Revenue)), North Block, New Delhi.
4. ICICI Bank, Rep. by its Branch Manager, M.G. Road Branch, Secunderabad.

**...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 Notice dt. 30.05.2022 along with proceedings in Form GST DRC-01 vide Ref. No. ZD3605220204460 dt. 30.05.2022 and Order dated 19.08.2024 along with proceedings in Form GST DRC-07 vide Ref. No. ZD360824139361C dt. 30.08.2024issued by the 1st Respondent for the tax period April, 2019 to March, 2020without having any signatures as illegal and contrary to the provisions under the Central Goods and Service Tax Act, 2017 and the Telangana Goods and Services Tax Act, 2017, andvoid in absence of non-compliance of Rule 142 (1A) of the Central Goods and Service Tax Rules, 2017and Telangana Goods and Services Tax Rules, 2017

**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 declare that the recovery proceedings initiated as illegal and direct the 1st Respondent to revoke the lien on the account of the Petitioner with the 4th Respondent

**IA NO: 2 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 Order dated 19.08.2024 along with proceedings in Form GST DRC-07 vide Ref. No. ZD360824139361C dt.30.08.2024issued by the 1st Respondent for the tax period April, 2019 to March, 2020 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 Respondent Nos.1&2:SRI SWAROOP OORILLA Special Govt Pleader for State Tax**
**Counsel for the Respondent No.3: SRI B. MUKHERJEE REP., FOR SRI GADI PRAVEEN KUMAR DY. SOLICITOR GENERAL OF INDIA**
**Counsel for the Respondent No.4: ----**

**WRIT PETITION NO: 5613 OF 2025**

**Between:**

M/s.Friends Movie Creations, MIG 82, 3rd Floor, Sreeja Building, Tanisha Nagar, Huda Layout, Manikonda, Hyderabad, Telangana- 500 089, represented by its Partner, Sri Vasireddy Ravindra Nath.

**...PETITIONER**

**AND**

1. Assistant Commissioner (ST), Abids Division, Hyderabad.
2. The State of Telangana, represented by its Principal Secretary, Revenue Department (Commercial Taxes), Telangana 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 or Order or direction particularly one in the nature of Writ of Mandamus setting aside the impugned Assessment Order passed by the first respondent in Form GST DRC 07, in Reference No.ZD361223017747E, dated 10.12.2023, in raising a demand of tax of Rs.14,16,389/-, (CGST amounting to Rs.7,08,194/- SGST amounting to Rs.7,08,1941-) and also penalty of Rs.1,41,638/-, (CGST amounting to Rs.70,819/- SGST amounting to Rs. 70,8190, thus totaling to Rs.15,58,0271-, for the tax period 2017-18, that have been uploaded in the GST portal without either physically nor digitally signed which is contrary to the Rule 26 (3) of the CGST Rules 2017, and without DIN Number, as illegal ,arbitrary, ab initio void, contrary to the provisions of CGST Act and Rules, 2017 and TGST Act and Rules, 2017, contrary to the law laid down by the judicial pronouncement of this Hon'ble Court and Hon'ble High Courts of Delhi, Bombay and Andhra Pradesh and without authority of law

**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 pending disposal of the Writ Petition grant stay of all further proceedings arising in pursuance of the impugned Assessment Order passed by the first respondent in Form GST DRC — 07, in Reference No.ZD361223017747E, dated 10.12.2023, for the tax period 2017-18

**Counsel for the Petitioner: SRI. S SURI BABU**

**Counsel for the Respondents: SRI SWAROOP OORILLA Special Govt Pleader for State Tax**

**WRIT PETITION NO: 5616 OF 2025**

**Between:**

M/s. Marthala Indrasena Reddy/Siva Shakthi Marketing, Rajarajeshwari Garden, Flat NO. 630, Yapral, Sainikpuri, Beside Kapra Lake, Secunderabad, Telangana - 500087, rep. by its Proprietor M. Indrasena Reddy. Age. 36 years.

**...PETITIONER**

**AND**

1. The Assistant Commissioner (ST), Keesara-II Circle, Malkajgiri Division, 5-9-279, 5th Floor, C- Block, Mayur Kushal Complex, Beside Chermas, Abids, Hyderabad, Telangana - 500001.

2. The State of Telangana, Rep. by the Principal Secretary to the Government, Revenue (CT) Department, Telangana Secretariat Building, Hyderabad, Telangana.

3. The Union of India, rep. by its Secretary (Finance), Ministry of Finance, North Block, New Delhi -110001.

**...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 and appropriate Writ, Order or Direction more particularly in the nature of MANDAMUS declaring that the impugned Assessment Order passed by the First Respondent vide DIN. GST/36ABQP1174A1ZT/2019-20, dated 30-08-2024, r.w. Rectification Order, vide Reference No. ZD3609240036364, dated 03-09-2024 under Section 73 of the GST Acts, 2017, for the Financial Year 2019-20, which does not contain any electronically generated DIN, which does not contain any Signature/Digital Signature of the First Respondent, and which was passed without physically serving the Show Cause Notice, reminders and personal hearing notice on the Petitioner, and pursuant to Show Cause Notice which itself does not contain electronically generated DIN and Signature/Digital Signature, as invalid, deemed to have never been issued, not orders in the eye of law, arbitrary, violative of the principles of natural justice, and even on merits not sustainable and illegal and consequently set aside the same

**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, including recovery of tax, penalty and interest, pursuant to the impugned Assessment Order passed by the First Respondent vide DIN. GST/36ABQP1174A1ZT/ 2019-20, dated 30-08-2024, r.w. Rectification Order, vide Reference No. ZD3609240036364, dated 03-09-2024, under Section 73 of the GST Acts, 2017, for the Financial Year 2019-20

**Counsel for the Petitioner: SRI. G NARENDRA CHETTY**

**Counsel for the Respondent Nos.1&2: SRI SWAROOP OORILLA Special Govt Pleader for State Tax**

**Counsel for the Respondent No.3: SRI B.MUKHERJEE REP., FOR SRI GADI PRAVEEN KUMAR DY. SOLICITOR GENERAL OF INDIA**

**WRIT PETITION NO: 5625 OF 2025**

**Between:**

M/s. D Vois Communications Private Limited, having address at 1-8-741, 1st, New 22/2 RT, Prakash Nagar, Begumpet, Hyderabad, Telangana- 500016 Represented by its CFO, Mrs. Ranjini Ramesh aged about 33 years, W/o. Suresh A M, R/o. 303, 26/B, B Block, Oceanus Royale Apartments, Rajarajeshwari Temple, Vishweshwara Nagara, Mysore, Karnataka- 570008

**...PETITIONER**

**AND**

1. The Assistant Commissioner (ST), Begumpet-2 Circle, Begumpet Division, H. No. 6-3-789, 5th Floor Pavani Prestige, Ameerpet, Hyderabad 500 016
2. State of Telangana, Through Principal Secretary to Government, Revenue Department (Commercial Tax), Hyderabad, Telangana
3. Union of India, Ministry of Finance, Represented by its Secretary, North Block, New Delhi-110 001
4. Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi Rep by its Commissioner

**...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, order, or direction more particularly one in the nature of a Writ of Mandamus declaring. a) The impugned Show cause notice in the Form DRC-01 vide reference no. ZD361121027844M dated 14.11.2021 and impugned order vide DRC 07 ref. no. ZD360424079998K dated 29.04.2024 issued by the 1st Respondent under the provisions of CGST/TN GST Act, 2017 as being void, arbitrary, illegal, without jurisdiction, without authority of law apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside the same and pass such further or other order(s) as this Hon'ble Court may deem fit and proper in the circumstances of the case. b) That the Notification No. 79 of 2020 dated15.10.2020 issued by the Respondent No. 4 amending the Rule 142 (1A) of the Central Goods and Services Tax Rules, 2017 and corresponding G.O.Ms No. 24, Rev. (CT-II)Dept., dt. 09-02-2021 issued by Respondent No. 2 amending Rule 142(1A) of TGST Rules, 2017 as being without authority of law and ultra vires to the Section 73 of the Central Goods and Services Tax Act, 2017 and violative of Articles 14, 19(1)(g) and 21 of the Constitution of India as being without authority of law and ultra vires to the Section 73 of the Central Goods and Services Tax Act, 2017 and violative of Articles 14, 19(1)(g) and 21 of the Constitution of India

**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 stay operation of impugned order vide DRC 07 ref. no. ZD360424079998K dated 29.04.2024 passed by the Respondent No. 1

**Counsel for the Petitioner: SRI P. VENKATA PRASAD**

**Counsel for the Respondent Nos.1&2: SRI SWAROOP OORILLA Special Govt Pleader for State Tax**

**Counsel for the Respondent No.3: SRI B. MUKHERJEE REP., FOR SRI GADI PRAVEEN KUMAR DY. SOLICITOR GENERAL OF INDIA**

**Counsel for the Respondent No.4: SRI DOMINIC FERNANDES SC FOR CBIC**

**The Court made the following: ORDER**

**WRIT PETITION NO: 5752 OF 2025**

**Between:**

M/s. GI Retail Private Limited, C-9, Thiru-Vi-Ka Industrial Estate, Guindy, Chennai - 600032, Tamilnadu Rep.by its Director, Mr. Ramu Annamali, aged about 49 years

**...PETITIONER**

**AND**

1. The Assistant Commissioner (ST), Saroornagar-1 Circle, Saroornagar, Telangana.
2. The Deputy State Tax Officer, Saroornagar-1 Circle, Saroornagar, Telangana.
3. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad.
4. The Branch Manager, HDFC Bank,T. Nagar Branch, Chennai, Tamilnadu.

**...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 the action of the Respondent in passing the Orders, dated 29.04.2024 and 27.04.2024, the Summary of the Orders in Form GST DRC-07, dated 29.04.2024 and 27.04.2024 and Proceedings to DRC-07, dated Nil passed by the 1st Respondent, levying IGST/CGST/SGST under Section 73(10) of the IGST/ CGST/SGST Acts, 2017, for the tax period 2018-19, without even issuing Form GST DRC-01A as contemplated under Rule 142(1A) of the Rules 2017, without signature of the officer concerned in the Notice dated 31.01.2024 and 13.11.2021 and Orders dated 29.04.2024 and 27.04.2024 and Summary of the Orders in Form GST DRC-07 dated 29.04.2024 and 27.04.2024 by the 1St Respondent, and without DIN and not even granting an sufficient opportunity of hearing to the Petitioner, as arbitrary, contrary to the provisions of the IGST/CGST/SGST Acts, 2017, and contrary to the Article 14 19 (2) (g) 21 and 265 of Constitution of India and consequently set-aside the Orders of the 1st Respondent dated 29.04.2024 and 27.04.2024 for the tax period 2018-19 by passing two Orders by the same

officer is not valid in the eye of law, to set-aside both the Orders as illegal, 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 direct the 1st Respondent to revoke Garnishee notice dated 30.10.2024 in Form GST DRC-13 issued as per Section 79 (1) (c) of the CGST/SGST Acts, 2017 issued by the 1st Respondent to the 4th Respondent, pending disposal of the above writ petition, as otherwise the Petitioner will be put to severe loss and hardship.

**IA NO: 2 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 Orders, dated 29.04.2024 and 27.04.2024, Summary of the Orders in Form GST DRC-07, dated 29.04.2024 and 27.04.2024 and Proceedings to DRC-07, dated Nil passed by the 1st Respondent, for the tax period 2018-19, pending disposal of the above Writ Petition, as otherwise, the Petitioner will be put to severe lobs and hardship.

**Counsel for the Petitioner: SRI. SHAIK JEELANI BASHA**

**Counsel for the Respondent Nos.1 to 3: SRI SWAROOP OORILLA Special Govt Pleader for State Tax**

**Counsel for the Respondent NO.4: ----**

**The Court made the following: COMMON ORDER**

**THE HON'BLE THE ACTING CHIEF JUSTICE SUJOY PAUL**
**AND**
**THE HON'BLE SMT. JUSTICE RENUKA YARA**

**WRIT PETITION Nos.3766, 3802, 5613, 5616, 5625 & 5752 of 2025**

**COMMON ORDER** *(Per the Hon'ble the Acting Chief Justice Sujoy Paul)*:

Sri K.P. Amarnath Reddy, learned counsel for the petitioner(s) in W.P.Nos.3766 & 3802 of 2025; Sri S. Suri Babu, learned counsel for the petitioner(s) in W.P.No.5613 of 2025; Sri G. Narendra Chetty, learned counsel for the petitioner(s) in W.P.No.5616 of 2025; Sri P. Venkata Prasad, learned counsel for the petitioner(s) in W.P.No.5625 of 2025 and Sri Shaik Jeelani Basha, learned counsel for the petitioner(s) in W.P.No.5752 of 2025.

Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, Sri B. Mukherjee, learned counsel represents Sri Gadi Praveen Kumar, learned Deputy Solicitor General of India, for Union of India and Sri Dominic Fernandes, learned Senior Standing Counsel for CBIC, for the respondents.

2. Regard being had to the similitude of the questions involved, on the joint request of learned counsel for the parties, the matters were analogously heard and decided by this common order.

3. Learned counsel for the petitioners and learned Special Government Pleader for State Tax submitted that since the impugned notice(s) and order(s) are unsigned, the same may be set aside in view of the common order passed in W.P.No.21101 of 2024 & batch, dated 28.02.2025.

4. Accordingly, the impugned notice(s) and order(s) in these Writ Petitions are **set aside**. The consequential bank attachment(s), if any, shall also stand revoked. Liberty is reserved to the respondents to issue fresh show cause notice(s)/order(s) in accordance with law and, for undertaking this exercise afresh, the limitation will not be a hurdle for the respondents.

5. The Writ Petitions are **disposed of** without expressing any opinion on the merits of the case. No costs.

Interlocutory applications, if any pending, shall also stand closed.

**SD/-A.V.S. PRASAD**
**ASSISTANT REGISTRAR**

**//TRUE COPY//**

**SECTION OFFICER**

**To,**

1. The Assistant Commissioner (State Taxes), Mahankali Street-RP Road Circle, Secunderabad Division, Telangana.
2. The Secretary to Government, (Revenue), State Tax Department, Secretariat, Hyderabad.
3. The Secretary (Revenue)), North Block, Union of India, New Delhi.
4. The Branch Manager, ICICI Bank, M.G. Road Branch, Secunderabad
5. The Assistant Commissioner (ST), Abids Division, Hyderabad.
6. The Principal Secretary, Revenue Department (Commercial Taxes), Telangana Secretariat, Hyderabad.
7. The Assistant Commissioner (ST), Keesara-II Circle, Malkajgiri Division, 5-9-279, 5th Floor, C- Block, Mayur Kushal Complex, Beside Chermas, Abids, Hyderabad, Telangana - 500001.
8. The Secretary (Finance), Ministry of Finance, North Block, New Delhi - 110001.

9. The Assistant Commissioner (ST), Begumpet-2 Circle, Begumpet Division, H. No. 6-3-789, 5th Floor Pavani Prestige, Ameerpet, Hyderabad 500 016
10. The Commissioner Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi
11. The Assistant Commissioner (ST), Saroornagar-1 Circle, Saroornagar, Telangana.
12. The Deputy State Tax Officer, Saroornagar-1 Circle, Saroornagar, Telangana.
13. The Branch Manager, HDFC Bank,T. Nagar Branch, Chennai, Tamilnadu.
14. One CC to SRI. K P AMARNATH REDDY Advocate [OPUC]
15. One CC to Sri S. SURI BABU Advocate [OPUC]
16. One CC to SRI. SHAIK JEELANI BASHA Advocate [OPUC]
17. One CC to SRI P. VENKATA PRASAD Advocate [OPUC]
18. One CC to SRI. G NARENDRA CHETTY Advocate [OPUC]
19. One CC to SRI. SWAROOP OORILLA Special Govt Pleader for State Tax Advocate [OPUC]
20. One CC to Sri Gadi Praveen Kumar, Deputy Solicitor General of India [OPUC]
21. One CC to Sri DOMINIC FERNANDES SC FOR CBIC Advocate [OPUC]
22. Two CD Copies

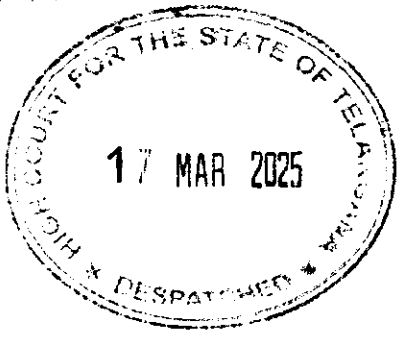
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BS

**HIGH COURT**

**DATED:06/03/2025**

**COMMON ORDER**

**WP.Nos.3766,3802,5613,5616,5625 & 5752 of 2025**




**DISPOSING OF THE WRIT PETITIONS WITHOUT COSTS**

(24) Copied

17/3/25