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

MONDAY,THE THIRD 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 NO: 4331 OF 2025

Between:

M/s. Aditya Trading Corporation, rep. by its Proprietrix, Mrs. Suchitra Ravi Gajula, C-17/2, Industrial Park, Moulali, Hyderabad District-500040

...PETITIONER

AND

1. Assistant Commissioner (State Tax)., Malkajgiri-III Circle, Malkajgiri Division, Hyderabad.
2. State of Telangana, rep. by its Chief Secretary, and Special Chief Secretary to Government (FAC), State Tax Department, Secretariat, Hyderabad.
3. Union of India, rep. by its Secretary, Ministry of Finance, Government of India, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110 001.
4. Central Board of Indirect Taxes and Customs, GST Policy Wing, Government of India. Ministry of Finance, New Delhi, rep. by its Commissioner (GST).
5. The Bank Manager, IDBI Bank Limited. 8-3-214/7/2, Bandari Complex. OPP. SR Nagar Bus Stand, Near e-seva. Hyderabad-500 038

...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 declaring the show cause notice dated 30.05.2024 and adjudication order dated 28.08.2024 passed by the 1st Respondent for the tax period 2019-20 under Section 73 of the CGST and SGST Act as being a nullity and non-est in law on account of not having any signatures on them and also contrary to Rule 142(1A) of CGST Rules, 2017 for not issuing Form GST DRC-01A

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 28.08.2024 and proceedings in Form GST DRC-07 in Ref.No. ZD360824118424D dated 28.08.2024 passed by the 1st Respondent for the tax period 2019-20, pending 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 suspend the bank attachment notice issued by the 1st Respondent for recovery of the disputed amounts for the tax period 2019-20 in Form GST DRC-13 dated 18.01.2025 to the 5th Respondent under Section 79(1)(c) of the GST Act, pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: SRI. KARTHIK RAMANA PUTTAMREDDY

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

Counsel for the Respondent Nos.3&4: SRI GADI PRAVEEN KUMAR DY. SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.5: ----

The Court made the following: ORDER

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

WRIT PETITION No.4331 of 2025

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

Sri Karthik Ramana Putamreddy, learned counsel for the petitioner, and Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, for respondent Nos.1 and 2.

2. With the consent, finally heard.

3. During the course of hearing, learned counsel for the parties fairly submit that the impugned show cause notice and the order are unsigned documents and therefore, in the light of the recent common order passed by this Court in W.P.No.21101 of 2024 and batch, dated 28.02.2025, the same may be set aside.

4. Accordingly, the impugned show cause notice and the order are **set aside**. The consequential bank attachment shall also stand revoked. Liberty is reserved to the respondents to issue fresh show cause notice/order in accordance with law and,

for undertaking this exercise afresh, the limitation will not be a hurdle for the respondents.

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

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

SD/-N. SRIHARI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. Assistant Commissioner (State Tax)., Malkajgiri-III Circle, Malkajgiri Division, Hyderabad.
2. The Chief Secretary, and Special Chief Secretary to Government (FAC), State Tax Department, Secretariat, Hyderabad.
3. The Secretary, Ministry of Finance, Government of India, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110 001.
4. The Commissioner (GST), Central Board of Indirect Taxes and Customs, GST Policy Wing, Government of India. Ministry of Finance, New Delhi.
5. The Bank Manager, IDBI Bank Limited. 8-3-214/7/2, Bandari Complex. OPP. SR Naga- Bus Stand, Near e-seva. Hyderabad-500 038
6. One CC to SRI. KARTHIK RAMANA PUTTAMREDDY Advocate [OPUC]
7. One CC to Sri Gadi Praveen Kumar, Deputy Solicitor General of India [OPUC]
8. Two CCs to GP for STATE TAX, High Court for the State of Telangana at Hyderabad. [OUT]
9. Two CD Copies

KKS
BS

HIGH COURT

DATED:03/03/2025

ORDER

WP.No.4331 of 2025



DISPOSING OF THE WRIT PETITION WITHOUT COSTS

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5.B
19/3/25