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

MONDAY, THE TENTH 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: 5472 OF 2025

Between:

M/s Big Pharmacy, Rep. by its Sole Proprietor Mr. Aakash Thakkar, Ground Floor, Shop No.3, Sri Sai Apartments, Manovikas Nagar, Hasmathpet, Hyderabad, Telangana-500011.

.....PETITIONER

AND

1. The Assistant Commissioner, Bowenpally-II Circle, Begumpet Division, T.G.
2. The Commissioner of State Tax, The State GST Department, State GST Commissioner Office, Nampally, Opp. to Gandhi Bhavan, Hyderabad.
3. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, 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 Writ of Mandamus or any other appropriate writ, or order or direction declaring. (a) That the impugned Order vide reference no. ZD3604240955172 dated 30.04.2024 and Show cause notice vide reference no. ZD3606220210124 dated 04.06.2022 cannot be sustained as the impugned Show cause notice is unsigned i.e. was neither digitally signed nor verified through e-signature as envisaged/specified under rule 26(3) of CGST rules, 2017 and are to be set-aside. or (b) That. alternatively the impugned orders passed solely on

account that petitioner had not filed a reply cannot be sustained, hence, the matter is remitted back to the Proper Officer for re-adjudication.

I.A.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 Unblock the ITC blocked of the Petitioner on 20.12.2024 vide reference no. BL3612240000230 on GST Portal, as otherwise, the Petitioner will he put to severe loss and hardship.

I.A.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 Order in Form GST DRC-07 vide reference no. ZD3604240955172 dated 30.04.2024 issued by the 1st Respondent, passed for the tax period 2018-19 under the provisions of the Act.

Counsel for the Petitioner : SRI JAI KISHAN SOLANKI

Counsel for the Respondents : SRI SWAROOP OORILLA, LEARNED SPECIAL GP FOR TAXES

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.5472 of 2025

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

Sri Jai Kishan Solanki, learned counsel for the petitioner and Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, for the respondents.

2. Learned counsel for the petitioner and learned Special Government Pleader for State Tax submitted that since the impugned notice and order 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.

3. Accordingly, the impugned notice and order are **set aside**. 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. In addition, since the petitioner's Electronic Credit Ledger is unilaterally blocked

based on the impugned order, the same be provisionally lifted subject to the liberty given.

4. 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/-S. MALLIKARJUNA RAO
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Assistant Commissioner, Bowenpally-II Circle, Begumpet Division, T.G.
2. The Commissioner of State Tax, The State GST Department, State GST Commissioner Office, Nampally, Opp. to Gandhi Bhavan, Hyderabad.
3. The Principal Secretary, Revenue (CT) Department, State of Telangana at Hyderabad.
4. One CC to SRI JAI KISHAN SOLANKI, Advocate [OPUC]
5. One CC to SRI SWAROOP OORILLA, LEARNED SPECIAL GP FOR TAXES, Advocate [OPUC]
6. Two CD Copies

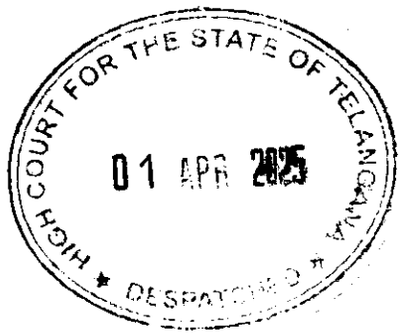
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HIGH COURT

DATED:10/03/2025

ORDER

WP.No.5472 of 2025



DISPOSING OF THE W.P

WITHOUT COSTS.

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