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

FRIDAY, THE TWENTY EIGHTH DAY OF FEBRUARY
TWO THOUSAND AND TWENTY FIVE

PRESENT

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

WRIT PETITION NOs: 5092, 5094 & 5143 OF 2025

WRIT PETITION NO: 5092 OF 2025

Between:

M/s. Pavan Distributors, O/o. 10-1-101/40, Bhagyanagar Colony, Lingojiguda, Saroornagar, Rangareddy, Telangana, Rep.by its Proprietor, Sri.Amit Kumar Chowdhary, S/o. Sampath Kumar Chowdhary, Aged about 48 years, Occ. Business, R/o. H.No.16-11-15/2/C/A,Malalcpet, Saleem Nagar Colony,Hyderabad, Telangana.

...PETITIONER

AND

1. The Assistant Commissioner (ST), Saroornagar-1 Circle, Saroornagar Division, Hyderabad, Telangana.
2. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad.
3. The Central Board of Indirect Taxes and Customs, Rep. by its Chairman, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi - 100 001.
4. The Bank Manager, HDFC Bank Ltd., H.No.16-11-19-8-2-A-B, Saleemnagar colony,Malakpet, Hyderabad, Telangana.

...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 more particularly one in the nature of Writ of Mandamus declaring the impugned Show Cause Notice dt. 30.05.2022 issued by 1St Respondent along with proceedings in Form DRC-01 vide Ref. No. ZD3605220182450 dt. 30.05.2022 and, impugned Order dt. 29.12.2023 along with proceedings in Form DRC-07 vide Ref. No. ZD36123066163N dt.

30.12.2023 passed by the 1st Respondent under Section 73 of the CGST/TSGST Act 2017 for the period 2017-18 under the CGST and SGST Acts passed by the 1st Respondent for the tax period July, 2017 to March, 2018 without having any signature and without serving proceedings on petitioner as illegal, arbitrary, violative of principles of natural justice apart from violative of Article 14 and 265 of the Constitution of India. 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 suspend the bank attachment notice issued in Form GST DRC-13 dated 28.10.2024 under section 79(1)(C) of GST Act, by the 1St respondent to the 4th respondent and also direct the 4th respondent to de-freeze the bank account of the petitioner, pending disposal of the writ petition.

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 Show Cause Notice dt. 30.05.2022 issued by 1St Respondent along with proceedings in Form DRC-01 vide Ref. No. ZD3605220182450 dt. 30.05.2022 and, impugned Order dt. 29.12.2023 along with proceedings in Form DRC-07 vide Ref. No. ZD36123066163N dt. 30.12.2023 passed by the 1St Respondent for the tax period July, 2017 to March, 2018, pending disposal of the Writ Petition.

Counsel for the Petitioner: SRI KOHIR BHASKAR REDDY

Counsel for the Respondent No.1 & 2: SRI SWAROOP OORILLA,
SPL GP FOR STATE TAX

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

Counsel for the Respondent No.4: ---

WRIT PETITION NO: 5094 OF 2025

Between:

M/s. Pavan Distributors, O/o. 10-1-101/10, Bhagyanagar Colony, Lingojiguda, Saroornagar, Rangareddy, Telangana, Rep.by its Proprietor, Sri.Amit Kumar Chowdhary, S/o. Sampath Kumar Chowdhary, Aged about 48 years, Occ. Business, R/o. H.No.16-11-15/2/C/A,Malakpet, Saleem Nagar Colony,Hyderabad, Telangana.

...PETITIONER

AND

1. The Assistant Commissioner (ST), Saroornagar-1 Circle, Saroornagar Division, Hyderabad, Telangana.
2. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad.
3. The Central Board of Indirect Taxes and Customs, Rep. by its Chairman, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi - 100 001.
4. The Bank Manager, HDFC Bank Ltd., H.No.16-11-19-8-2-A-B, Saleemnagar colony,Malakpet, Hyderabad, Telangana.

...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 more particularly one in the nature of Writ of Mandamus declaring the impugned Show Cause Notice dt. 31.05.2022 of the 1st Respondent along with proceedings in Form DRC-01 vide Ref. No. ZD360522022612T dt. 31.05.2022 and, impugned Order dt. 22.04.2024 along with proceedings in Form DRC-0.7 vide Ref. No. ZD360424040791H dt. 22.04.2024 passed by the 1st Respondent under Section 73 of the CGST/TSGST Act 2017 for the period 2018-19 without having any signature and without serving proceedings on petitioner as illegal, arbitrary, violative of principles of natural justice apart from violative of Article 14 and 265 of the Constitution of India 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 suspend the bank attachment notice issued in Form GST DRC-13 dated 28.10.2024 under section 79(1)(C) of GST Act, by the 1St respondent to the 4th

respondent and also direct the 4th respondent to de-freeze the bank account of the petitioner, pending disposal of the writ petition.

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 Show Cause Notice dt. 31.05.2022 of the 1st Respondent along with proceedings in Form DRC-01 vide Ref. No. ZD360522022612T dt. 31.05.2022 and, impugned Order cit. 22.04.2024 along with proceedings in Form DRC-07 vide Ref. No. ZD360424040791H dt. 22.04.2024 passed by the 1st Respondent for the tax period 2018-19, pending disposal of the Writ Petition.

Counsel for the Petitioner: SRI KOHIR BHASKAR REDDY

Counsel for the Respondent No.1 & 2: SRI SWAROOP OORILLA, SPL GP FOR STATE TAX

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

Counsel for the Respondent No.4: ---

WRIT PETITION NO: 5143 OF 2025

Between:

M/s.Lakshmi Narasimha Constructions, Flat No. 103, III Floor, Road No. 2, Kakatiya Hills, Madhapur, Hyderabad - 500033, Telangana, Rep. by its Partner, S. Ram Prasad Reddy.

...PETITIONER

AND

1. The Assistant Commissioner, Khairatabad-Somajiguda-II Circle, Punjagutta Division, Mayur Kushal Complex, Beside Chermas, Abids, Hyderabad
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 an appropriate Writ, Order or Direction more particularly in the nature of MANDAMUS declaring that the impugned Order in Form DRC-07, dated 29-04-2024, passed by the First Respondent under Section 73 of the of TGST Act, 2017/CGST Act, 2017, for the Financial Year 2018-19, without any valid electronically generated DIN, without signature/digital signature, without physically serving show cause notice on the Petitioner and pursuant to show cause notice which itself does not contain DIN and Signature, being a second order passed for the same Financial year, as contrary to law, contrary to the circulars issued by the Central Board of Indirect Taxes and Customs, invalid, not an order in the eye of law, violative of the principles of natural justice, not sustainable even on merits 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, Interest and Penalty, pursuant to the impugned Order in Form DRC-07, dated 29-04-2024, passed by the First Respondent under Section 73 of the of TGST Act, 2017/CGST Act, 2017, for the Financial Year 2018-19.

Counsel for the Petitioner: SRI G.N.G.SHANKAR, REP. FOR SRI G.NARENDRA CHETTY

Counsel for the Respondent No.1 & 2: SPL GP FOR STATE TAX

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

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.5092, 5094 & 5143 of 2025

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

Sri K. Bhaskar Reddy, learned counsel for the petitioner in W.P.Nos.5092 and 5094 of 2025 and Sri G.N.G. Shankar, learned counsel represents Sri G. Narendra Chetty, learned counsel for the petitioner in W.P.No.5143 of 2025; Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, for the respondent(s)-State Tax and Sri B. Mukherjee, learned counsel represents Sri Gadi Praveen Kumar, learned Deputy Solicitor General of India, for the respondent(s)-Union of India in all the writ petitions.

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**. 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/- N.SRIHARI
ASSISTANT REGISTRAR

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SECTION OFFICER

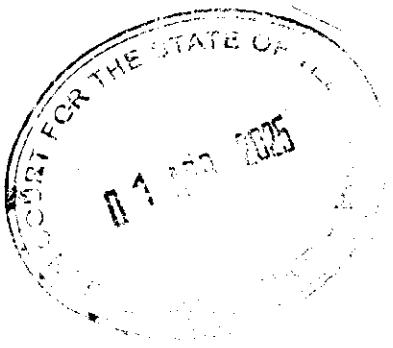
To,

1. The Principal Secretary to the Government, Revenue (CT) Department, Telangana Secretariat Building, Hyderabad, Telangana.
2. The Secretary (Finance), Ministry of Finance, North Block, New Delhi, Union of India- 110001.
3. The Assistant Commissioner (ST), Saroornagar-1 Circle, Saroornagar Division, Hyderabad, Telangana.
4. The Assistant Commissioner, Khairatabad-Somajiguda-II Circle, Punjagutta Division, Mayur Kushal Complex, Beside Chermas, Abids, Hyderabad
5. The Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad, State of Telangana.
6. The Chairman, Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi - 100 001.
7. The Bank Manager, HDFC Bank Ltd., H.No.16-11-19-8-2-A-B, Saleemnagar colony,Malakpet, Hyderabad, Telangana.
8. One CC to SRI KOHIR BHASKAR REDDY, Advocate [OPUC]
9. One CC to SRI G.NARENDRA CHETTY, Advocate [OPUC]
10. One CC to SRI PULIMAMIDI SHASHIDHAR REDDY, Advocate [OPUC]
11. One CC to SRI GADI PRAVEEN KUMAR, DEPUTY SOLICITOR GENERIAL OF INDIA, High Court for the State of Telangana at Hyderabad [OPUC]
12. Two CCs to SPECIAL GP FOR STATE TAX, High Court for the State of Telangana at Hyderabad [OUT]
13. Two CD Copies

BSR
BS

HIGH COURT

DATED: 28/02/2025



COMMON ORDER

WP.Nos.5092, 5094 & 5143 of 2025

DISPOSING OF ALL THE WRIT PETITIONS,

WITHOUT COSTS

16
S.B
19/3/25