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

WEDNESDAY, THE FIFTH 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: 17938,17941 & 18148 OF 2024 AND 1005 & 1130 OF 2025

W.P.NO: 17938 OF 2024

Between:

M/s. A S Metcorp Private Limited, Regd.Office at Flat No.501, Vishal Srinivasa Krupa Apartments RTC Colony, Hasmathpet, Secunderabad 500 009, Rep. by its Authorised Representative and Chief Executive Officer Mr.Piyush Mehta.age 54 years.

...PETITIONER

AND

1. The Deputy Commissioner, (ST)(FAC) STU-2, Begumpet Division, Ameerpet, Hyderabad.
2. The Assistant Commissioner, (ST) STU-2, Begumpet Division, Ameerpet, Hyderabad.
3. The Assistant Commissioner (ST), Bowenpally-1 Circle, Begumpet Division, Ameerpet Hyderabad.
4. The Joint Commissioner (ST), Begumpet Division, Ameerpet, Hyderabad.
5. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad.
6. The Union of India, Rep. by its Secretary, Ministry of Finance, North Block, New Delhi 110 001.

...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 2nd Respondent in passing the Order, dated 18.05.2024 issued under Section 74 of the TSGST / CGST / IGST Act 2017 and Summary of the Order in Form GST DRC-07, dated 18.05.2024 and the action of the Respondent in passing the Attachment to DRC-07, dated 18.05.2024, for the tax period 2018-19 under the TSGST / CGST / IGST Act 2017, levying tax of Rs.2,09,74,082/- and Penalty of Rs.4,20,30,036/-, totaling to Rs.6,30,04,118/-

under the TSGST / CGST / IGST Act 2017, without providing the books of accounts and records collected / seized from the Petitioner on 16.12.2023 by the 3rd Respondent, though the Authorisation issued by the Joint Commissioner, Begumpet Division, in INS-01 on 24.12.2023, without serving a copy of Authorization to the Petitioner, without granting sufficient opportunity of being heard, without even signature of the Officer concerned in Order, dated 18.05.2024 issued under Section 74 of the TSGST/ CGST / IGST Act 2017 and Summary of the Order in Form GST DRC-07, dated 18.05.2024, without issuing Form CST DRC-01A as per Rule 142 of the TSGST /CGST I IGST Rules 2017, without generating the DIN Number, as arbitrary, contrary to law, bias, frivolous, without authority of law and in violation of Principles of Natural Justice and Rule of Law, and consequently set aside the Order, dated 18.05.2024 issued under Section 74 of the TSGST / CGST / IGST Act 2017 and Summary of the Order in Form GST DRC-07, dated 18.05.2024 passed by the 2nd Respondent, and the Attachment to DRC-07, dated 18.05.2024 passed by the 1St Respondent, for the tax period 2018-19, as null and void.

IA NO: 1 OF 2024

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, dated 18/05/2024 issued under Section 74 of the TSGST / CGST / IGST Act 2017 and Summary of the Order in Form GST DRC-07, dated 18.05.2024 passed by the rd Respondent, and the Attachment to DRC-07, dated 18.05.2024 passed by the Respondent, for the tax period 2018 - 19, pending disposa of the above Writ Petition, as otherwise, the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: SRI SHAIK JEELANI BASHA
Counsel for the Respondent Nos.1 TO 5: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax
Counsel for the Respondent No.6: SRI B.MUKHERJEE FOR SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

W.P.NO: 17941 OF 2024

Between:

M/s. A S Metcorp Private Limited, Regd. Office at Flat No. 501, Vishal Srinivasa Krupa Apartments, RTC Colony, Hasmathpet, Secunderabad - 500 009, Rep. by its Authorised Representative and Chief Executive Officer Mr. Piyush Mehta

...PETITIONER

AND

1. The Deputy Commissioner (ST)(FAC) STU- 2, Begumpet Division, Ameerpet, Hyderabad.
2. The Assistant Commissioner (ST) STU- 2, Begumpet Division, Ameerpet, Hyderabad.
3. The Assistant Commissioner (ST), Bowenpally- 1 Circle, Begumpet Division, Ameerpet Hyderabad.
4. The Joint Commissioner (ST), Begumpet Division, Ameerpet, Hyderabad.
5. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad.
6. The Union of India, Rep. by its Secretary, 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 Writ of Mandamus or any other appropriate Writ or Order or direction declaring the action of the 2nd Respondent in passing the Order, dated 18.05.2024 issued under Section 74 of the TSGST / CGST / IGST Act 2017 and Summary of the Order in Form GST DRC- 07, dated 18. 05. 2024 and the action of the 1st Respondent in passing the Attachment to DRC- 07, dated 18. 05. 2024, for the tax period 2019- 20 under the TSGST / CGST / IGST Act 2017, levying tax of Rs. 2,21,32,537/- and Penalty of Rs. 4,49,48,450/- , totaling to Rs. 6,70,80,987/- under the TSGST I CGST / IGST Act 2017, without providing the books of accounts and records collected / seized from the Petitioner on 16. 12. 2023 by the 3rd Respondent, though the Authorisation issued by the Joint Commissioner, Begumpet Division, in INS- 01 on 24. 12. 2023, without serving a copy of Authorization to the Petitioner, without granting sufficient opportunity of being heard, without even signature of the Officer concerned in Order, dated 18. 05. 2024 issued under Section 74 of the TSGST/ CGST / IGST Act 2017 and Summary of the Order in Form GST DRC- 07, dated 18.05.2024, without issuing Form GST DRC- 01A as per Rule 142 of the TSGST /CGST / IGST Rules 2017, without generating the DIN Number, as arbitrary, contrary to law, bias, frivolods,

barred by limitation, without authority of law and in violation of Principles of Natural Justice and Rule of Law, and consequently set aside the Order, dated 18.05.2024 issued under Section 74 of the TSGST / CGST / IGST. Act 2017 and Summary of the Order in Form GST DRC- 07, dated 18.05.2024 passed by the 2nd Respondent, and the Attachment to DRC- 07, dated 18.05.2024 passed by the 1s1 Respondent, for the tax period 2019- 20, as null and void.

IA NO: 1 OF 2024

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, dated 18.05.2024 issued under Section 74 of the TSGST / CGST / IGST Act 2017 and Summary of the Order in Form GST DRC- 07, dated 18.05.2024 passed by the 2nd Respondent, and the Attachment to DRC- 07, dated 18.05.2024 passed by the 1st Respondent, for the tax period 2019- 20, pending disposal of the above Writ Petition, as otherwise, the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: SRI SHAIK JEELANI BASHA
Counsel for the Respondent Nos.1 TO 5: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax
Counsel for the Respondent No.6: SRI B.MUKHERJEE FOR SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

W.P.NO: 18148 OF 2024

Between:

M/s. A S Metcorp Private Limited, Regd.Office at Flat No.501, Vishal Srinivasa Krupa Apartments RTC Colony, Hasmathpet, Secunderabad 500 009, Rep. by its Authorised Representative and Chief Executive Officer Mr.Piyush Mehta

...PETITIONER

AND

1. The Deputy Commissioner (ST)(FAC) STU-2, Begumpet Division, Ameerpet, Hyderabad
2. The Assistant Commissioner (ST) STU-2, Begumpet Division, Ameerpet, Hyderabad
3. The Assistant Commissioner (ST), Bowenpally-1 Circle, Begumpet Division, Ameerpet Hyderabad.
4. The Joint Commissioner (ST), Begumpet Division, Ameerpet, Hyderabad.

5. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad.
6. The Union of India, Rep. by its Secretary, Ministry of Finance, North Block, New Delhi 110 001

...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 2nd Respondent in passing the Order, dated 19/06/2024 issued under Section 74 of the TSGST / CGST / IGST Act 2017 and Summary of the Order in Form GST DRC-07, dated 19/06/2024 and the action of the 1St Respondent in passing the Attachment to DRC-07, dated 19/06/2024, for the tax period 2022-23 under the TSGST / CGST / IGST Act 2017, levying tax of Rs.10,79,20,854/- and Penalty of Rs.16,08,88,296/-, totaling to Rs.26,88,09,150/- under the TSGST / CGST / IGST Act 2017, without providing the books of accounts and records collected / seized from the Petitioner on 16.12.2023 by the 3rd Respondent, though the Authorisation issued by the Joint Commissioner, Begumpet Division, in INS-01 on 24.12.2023, without serving a copy of Authorization to the Petitioner, without granting sufficient opportunity of being heard, without even signature of the Officer concerned in Order, dated 19/06/2024 issued under Section 74 of the TSGST/ CGST / IGST Act 2017 and Summary of the Order in Form GST DRC-07, dated 19/06/2024, without issuing Form GST DRC-01A as per Rule 142 of the TSGST /CGST / IGST Rules 2017, without generating the DIN Number, as arbitrary, contrary to law, bias, frivolous, without authority of law and in violation of Principles of Natural Justice and Rule of Law, and consequently set aside the Order, dated 19/06/2024 issued under Section 74 of the TSGST / CGST / IGST Act 2017 and Summary of the Order in Form GST DRC-07, dated 19/06/2024 passed by the 2nd Respondent, and the Attachment to DRC-07, dated 19/06/2024 passed by the 1St Respondent, for the tax period 2022-23, as null and void.

IA NO: 1 OF 2024

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 proceedings dt. 19/6/2024 passed by the 1st

Respondent and Order, dated 19/06/2024 issued under Section 74 of the TSGST / CGST / IGST Act 2017 and Summary of the Order in Form DRC-07, dated 19/06/2024 passed by the 2nd Respondent, for the tax year 2022-23, pending disposal of the above Writ Petition, as otherwise, the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: SRI SHAIK JEELANI BASHA
Counsel for the Respondent Nos.1 TO 5: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax
Counsel for the Respondent No.6: SRI B.MUKHERJEE FOR SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

W.P.NO: 1005 OF 2025

Between:

M/s. A.S.Metcorp Private Limited, Regd.Office at Flat No.501, Vishal Srinivasa Krupa Apartments RTC Colony, Hasmathpet, Secunderabad 500 009, Rep. by its Authorised Representative and Chief Executive Officer Mr. Piyush Mehta.

...PETITIONER

AND

1. The Deputy Commissioner (ST)(FAC) STU-2, Begumpet Division, Ameerpet, Hyderabad.
2. The Assistant Commissioner (ST) STU-2, Begumpet Division, Ameerpet, Hyderabad.
3. The Assistant Commissioner (ST), Bowenpally-1 Circle Begumpet Division, Ameerpet Hyderabad.
4. The Joint Commissioner (ST), Begumpet Division, Ameerpet, Hyderabad.
5. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad.
6. The Union of India, Rep. by its Secretary, Ministry of Finance, North Block, New Delhi 110 001.
7. Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, New Delhi.

...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 (i) the action of the 1StRespondent in passing the Proceedings, dated 08.10.2024, the Order, dated 08.10.2024 under Section 74 of the TSGST / CGST / IGST Acts, 2017 and Summary of the Order in Form GST DRC-07, dated 08.10.2024, levying tax of Rs.4,27,27,644/-, Penalty of Rs.8,57,33,269/- and Fees Rs.1,47,200/- totaling to Rs.12,86,08,113/-, without providing the Clear and

Legible Certified Copies of Documents Relied Upon, Clear and Legible Certified Copies of books of accounts and records collected / seized from the Petitioner on 16.12.2023, though the Authorisation alleged to have been issued by the Joint Commissioner, Begumpet Division, in INS-01 on 15.12.2023, without serving a copy of Authorization to the Petitioner, without granting sufficient opportunity of being heard and without supplying the certified copies of documents relied upon, certified copies of Books of Accounts and records seized by the 3rd Respondent, without bearing Valid Verifiable DIN Number (ii)The actions of 4th Respondent in issuing authorizations in Form GST INS 01 dated 24.12.2023 and 25.12.2023, in contravention of the provisions of the CGST/SGST Acts 2017, the same being unlawful and not valid, since no valid and discreet reason is provided, as mandated under Section 67 R/w rule 139 of the CGST/SGST Acts 2017. (iii)The actions of the 1St respondent unlawfully passing the Proceedings and Order, dated 08.10.2024 under Section 74 of the TSGST/ CGST Acts, 2017 and Summary of the Order in Form DRC-07, dated 08.10.2024 for the tax period 2020-2021, when 1St to 3rd respondents had been involved in inspections and investigations of the facts and circumstances of matter, (iv)Since, the appellate authority, as contemplated U/s 107 of the CGST/SGST Acts 2017, even if the Petitioner were to prefer appeal, cannot exercise powers to remand the matter to the adjudicating authority, as no such powers are enacted under the provisions of the CGST/SGST Acts 2017. (v)Since, all the averments in the said Proceedings, dated 08.10.2024 passed by the 1st Respondent and Order, dated 08.10.2024 issued under Section 74 of the TSGST/ CGST Acts, 2017 and Summary of the Order in Form DRC-07, dated 08.10.2024 for the tax period 2020-2021 are arbitrary, contrary to law, bias, frivolous, without authority of law, without jurisdiction and in violation of Principles of Natural Justice and Rule of Law, and consequently set aside the Proceedings, dated 08.10.2024 passed by the 1st Respondent and Order, dated 08.10.2024 issued under Section 74 of the TSGST/ CGST Acts, 2017 and Summary of the Order in Form DRC-07, dated 08.10.2024 for the tax period 2020-2021, as 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 suspend the operation of the Proceedings, dated 08/10/2024 passed by the rt Respondent and Order, dated 08.10.2024 issued under Section 74 of the TSGST/ CGST / IGST Acts, 2017 and Summary of the Order in Form DRC-07, dated 08/10/2024, for the tax period 2020-21, pending disposal of the above Writ Petition, as otherwise, the Petitioner will be put to severe loss and hardship

IA NO: 3 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 kindly Direct the 1st Respondent to revoke the Garnishee Notices issued in FORM GST DRC-13 under Section 79 (1) (c), of the CGST Act 2017. Dated 10.02.2025 notice to a 3rd Person issued to 1. M/s. HST Steels Pvt. Ltd., Hyderabad 2. M/s. Industrial Needs, Secunderabad and 3. M/s. Wisdom Ergotech India LLP Secunderabad and also to personal Bank accounts of present Directors and past Directors and authorized persons including the wife of authorized person Mrs. Alka Mehta, besides others 3rd Parties as well, pending disposal of the above Writ petition, as otherwise, the Petitioner will be put to severe loss and hardship.

IA NO: 2 OF 2025

Between:

Mr. Attluru Sreenivasulu Reddy, Aged 54 years, Suspended Director of M/s. KLSR Infratech Limited, 256/S/213/9A & 9B, F.No.48 KLSR Towers, Ayyapa Society Madhapur, Hyderabad, Telangana- 500081.

...IMPLEAD PETITIONER/ PROPOSED RESPONDENT No.8

AND

1. M/s. A.S.Metcorp Private Limited, Regd.Office at Flat No.501, Vishal Srinivasa Krupa Apartments RTC Colony, Hasmathpet, Secunderabad 500 009, Rep. by its Authorised Representative and Chief Executive Officer Mr. Piyush Mehta.

...RESPONDENT/ WRIT PETITIONER

2. The Deputy Commissioner (ST)(FAC) STU-2, Begumpet Division, Ameerpet, Hyderabad.

3. The Assistant Commissioner (ST) STU-2, Begumpet Division, Ameerpet, Hyderabad.
4. The Assistant Commissioner (ST), Bowenpally-1 Circle Begumpet Division, Ameerpet Hyderabad.
5. The Joint Commissioner (ST), Begumpet Division, Ameerpet, Hyderabad.
6. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad.
7. The Union of India, Rep. by its Secretary, Ministry of Finance, North Block, New Delhi 110 001.
8. Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, New Delhi.

...RESPONDENTS/RESPONDENTS

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 implead the Petitioner herein as Respondent No. 8 in Writ Petition No. 1005 of 2025.

Counsel for the Petitioner: SRI SHAIK JEELANI BASHA
Counsel for the Respondent Nos.1 TO 5: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax
Counsel for the Respondent No.6: SRI B.MUKHERJEE FOR SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA
Counsel for the Respondent No.7: SRI DOMINIC FERNANDES, SC FOR CBIC
Counsel for the Proposed Respondent No.8: SIR KOPAL SHARRAF

W.P.NO: 1130 OF 2025

Between:

M/s. A.S.Metcorp Private Limited., Regd.Office at Flat No.501, Vishal Srinivasa Krupa Apartments RTC Colony, Hasmathpet, Secunderabad - 500 009, Rep. by its Authorised Representative and Chief Executive Officer Mr. Piyush Mehta.

...PETITIONER

AND

1. The Deputy Commissioner (ST)(FAC) STU-2, Begumpet Division, Ameerpet, Hyderabad.
2. The Assistant Commissioner (ST) STU-2, Begumpet Division, Ameerpet, Hyderabad.
3. The Assistant Commissioner (ST), Bowenpally-1 Circle, Begumpet Division, Ameerpet Hyderabad.
4. The Joint Commissioner (ST), Begumpet Division, Ameerpet, Hyderabad.
5. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad.
6. The Union of India, Rep. by its Secretary, Ministry of Finance, North Block, New Delhi - 110 001.
7. Central Board of Indirect Taxes and Customs Department of Revenue, Ministry of Finance, New Delhi.

...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 (i) the action of the 1st Respondent in passing the Proceedings, dated 08.10.2024, the Order, dated 08.10.2024 under Section 74 of the TSGST / CGST / IGST Acts, 2017 and Summary of the Order in Form GST DRC-07, dated 08.10.2024, for the tax period 2021-22 under the TSGST / CGST / IGST Acts,2017, levying tax of Rs.6,45,17,139/-, Penalty of Rs.11,30 76,665/-, and Fees of Rs.54,800/- totaling to Rs.17,76,48,604/- under the SGST / COST / IGST Acts, 2017, without providing the Clear and Legible Certified copies of the Documents Relied Upon, Clear and Legible Certified Copies of books of accounts and records collected / seized from the Petitioner on 16.12.2023, though the Authorisation alleged to have been issued by the Joint Commissioner, Begumpet Division, in INS-01 on 15.12.2023, without serving a copy of Authorization to the Petitioner, without granting sufficient opportunity of being heard and without supplying the certified copies of documents relied upon, certified copies of Books of Accounts and records seized by the 3rd Respondent, without bearing Valid Verifiable DIN Number. (ii) the actions of 4th Respondent in issuing authorizations in Form GST INS 01 dated 24.12.2023 and 25.12.2023, in contravention of the provisions of the CGST/SGST Act 2017, the same being unlawful and not valid, since no valid and discreet reason is provided, as mandated under Section 67 R/w rule 139 of the CGST/SGST Act 2017. (iii) The actions of the 1st respondent unlawfully passing the Proceedings and Order, dated 08.10.2024 issued under Section 74 of the TSGST/ CGST Acts, 2017 and Summary of the Order in Form DRC-07, dated 08.10.2024 for the tax period 2021-22, when 1st to 3rd respondents had been involved in inspections and investigations of the facts and circumstances of matter, (iv) Since, the appellate authority, as contemplated U/s 107 of the CGST/SGST Act 2017, even if the Petitioner were to prefer appeal, cannot exercise powers to remand the matter to the adjudicating authority, as no such powers are enacted under the provisions of the CGST/SGST Act 2017. (v) as all the averments in the said Proceedings, dated 08.10.2024 passed by the 1st Respondent and Order, dated 08.10.2024 issued under Section 74 of the TSGST/ CGST Acts, 2017 and Summary of the Order in Form DRC-07, dated 08.10.2024 for the tax period 2021-22 are arbitrary, contrary to law, bias, frivolous, without

authority of law, without jurisdiction and in violation of Principles of Natural Justice and Rule of Law, and consequently set aside the Proceedings, dated. 08.10.2024 passed by the 1st Respondent and Order, dated 08.10.2024 issued under Section 74 of the TSGST/ CGST Acts, 2017 and Summary of the Order in Form DRC-07, dated 08.10.2024 for the tax period 2021-22, as 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 suspend the operation of the Proceedings, dated 08.10.2024 passed by the 1st Respondent and Order, dated 08.10.2024 issued under Section 74 of the TSGST/ CGST / 1GST Acts, 2017 and Summary of the Order in Form DRC-07, dated 08.10.2024, for the tax period 2021-22, pending disposal of the above Writ Petition, as otherwise, the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: SRI SHAIK JEELANI BASHA
Counsel for the Respondent Nos.1 TO 5: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax
Counsel for the Respondent No.6: SRI B.MUKHERJEE FOR SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA
Counsel for the Respondent No.7: SRI DOMINIC FERNANDES, SC FOR CBIC

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.17938, 17941 & 18148 of 2024 and 1005 & 1130 of 2025

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

Sri Shaik Jeelani Basha, learned counsel for the petitioner; Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, for the respondent(s)-State Tax in all the writ petitions; Sri B. Mukherjee, learned counsel representing Sri Gadi Praveen Kumar, learned Deputy Solicitor General of India, for the respondent(s)-Union of India in all the writ petitions and Sri Dominic Fernandes, learned Senior Standing Counsel for CBIC, for the respondent(s)-CBIC in W.P.Nos.1005 & 1130 of 2025.

2. Regard being had to the similitude of the questions involved, at the joint request of learned counsel for the parties, the matters were analogously heard.

3. During the course of hearing, learned counsel for the parties reached to a consensus. Learned Special Government Pleader for State Tax urged that since the principal ground taken

by the petitioner is that the adverse material, on the strength of which show cause notices were issued, was not supplied to the petitioner, the show cause notices and consequential Order-in-Originals (OIOs) may be set aside by reserving liberty to the Department to issue show cause notices afresh and furnish adverse material on the strength of the same it is founded upon and the Department may be directed to proceed from that stage in accordance with law but limitation may not come in the way of the Department.

4. Learned counsel for the petitioner has no objection to the aforesaid submission.

5. Accordingly, in view of consensus arrived at, all the show cause notices and the OIOs in this batch of matters are **set aside** by reserving liberty to the Department to issue fresh show cause notices and provide supporting material to the petitioner. The Department may proceed and decide the matters in accordance with law and for undertaking this exercise, limitation will not come in their way.

6. With aforesaid, these Writ Petitions are **disposed of** without expressing any opinion on merits of the case. No costs.

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

SD/-MOHD.ISMAIL
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Deputy Commissioner, (ST)(FAC) STU-2, Begumpet Division, Ameerpet, Hyderabad.
2. The Assistant Commissioner, (ST) STU-2, Begumpet Division, Ameerpet, Hyderabad.
3. The Assistant Commissioner (ST), Bowenpally-1 Circle, Begumpet Division, Ameerpet Hyderabad.
4. The Joint Commissioner (ST), Begumpet Division, Ameerpet, Hyderabad.
5. The Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad, State of Telangana.
6. The Secretary, Union of India, Ministry of Finance, North Block, New Delhi 110 001.
7. Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, New Delhi.
8. One CC to SRI SHAIK JEELANI BASHA, Advocate [OPUC]
9. One CC to SRI SWAROOP OORILLA, Special Govt Pleader for State Tax [OPUC]
10. One CC to SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA [OPUC]
11. One CC to SRI DOMINIC FERNANDES, SC FOR CBIC [OPUC]
12. One CC to SRI KOPAL SHARRAF, Advocate [OPUC]
13. Two CD Copies

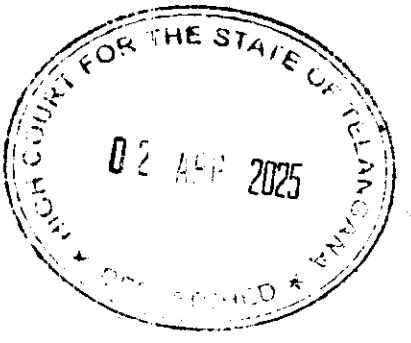
PSK.
LS PA

HIGH COURT

DATED:05/03/2025

COMMON ORDER

WP.Nos.17938,17941 & 18148 of 2024 AND 1005 & 1130 of 2025



DISPOSING OF THE WRIT PETITIONS WITHOUT COSTS

PA

26/3/25