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

WEDNESDAY, THE TWELFTH 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: 3537 OF 2025

Between:

M/s. Dwarka Fasteners, A-7, C I E, Balanagar, Rangareddy, Telangana, 500037 Represented by its Proprietor, Dilip Dwarkadas Jaju, aged about 58 years, S/o. Dwarkadas Jaju, R/o. 7-1-246/1/8/16, Renukanagar, Balkampet, Hyderabad- 500016

...PETITIONER

AND

1. The Assistant Commissioner ST, Fathenagar Circle, Hyderabad Rural Division, 2nd Floor, South Wing, Gaganvihar Building, Opp. Gandhi Bhavan, Nampally, Hyderabad-500 001
2. The Appellate Joint Commissioner, Hyderabad Rural Division, 5th Floor, C.T. Complex, Nampally, Hyderabad- 500 004
3. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), 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, order, or direction more particularly one in the nature of a Writ of Mandamus (1)declaring Show cause notice in Form DRC 01 vide Ref no. ZD361121015844Q dated 13.11.2021 and Order in DRC-07 vide ref. no. ZD360424071798W dated 28.04.2024 both issued by the 1st Respondent and an Order in Appeal in Form GST APL 04 vide ref. no. ZD360924022571F dated 25.09.2024 issued by 2nd Respondent under the provisions of CGST/TGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction and 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 any action taken pursuant thereto and pass such further or other order(s) as this Hon'ble Court may deem fit and proper in the circumstances of the case. (ii)declaring the action of Respondent no. 1 blocking the electronic credit ledger for an amount of 29,29,213/- of the Petitioner through Reference No. BL3601250000180 dated 16.01.2025 as being void,

THE HON'BLE THE ACTING CHIEF JUSTICE SUJOY PAUL

AND

THE HON'BLE SMT. JUSTICE RENUKA YARA

WRIT PETITION No.3537 of 2025

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

Sri V.Veeresham, 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 orders 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 orders 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 orders, 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/-V.KAVITHA
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Assistant Commissioner ST, Fathenagar Circle, Hyderabad Rural Division, 2nd Floor, South Wing, Gaganvihar Building, Opp. Gandhi Bhavan, Nampally, Hyderabad-500 001
2. The Appellate Joint Commissioner, Hyderabad Rural Division, 5th Floor, C.T. Complex, Nampally, Hyderabad- 500 004
3. The Principal Secretary to Government Revenue Department (Commercial Tax), State of Telangana, Hyderabad, Telangana
4. One CC to SRI V. VEERESHAM, Advocate [OPUC]
5. Two CCs to SRI SWAROOP OORILLA, SPL GP for State Tax, High Court for the State of Telangana. [OUT]
6. Two CD Copies

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HIGH COURT

DATED:12/03/2025

ORDER

WP.No.3537 of 2025



DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

PA

(9) 25/3/25