**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 NO: 12627 OF 2023**

**Between:**

M/s.Asrani Tubes Limited,, 102, 5-5-54, Hari Ganga Market, Ranigunj, Secunderabad. Rep. by its Director Mr.Shyamlal A. Asrani

**...PETITIONER**

**AND**

1. The Deputy Commissioner (ST), STU2, Begumpet Division, Hyderabad.
2. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad.

(2nd Respondent is not necessary Party)

**...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 1St Respondent in passing the Order under Section 73, dated 13.02.2023 without signature or digital signature along with a Summary of the Order in Form GST DRC-07, dated 13.02.2023 without signature or digital signature and Proceedings of the 1St Respondent without date, without signature or digital signature for the tax period July, 2017 to March, 2018, disallowing the ITC alleging invalid ITC under Section 16(4)of the CGST Act, 2017 without considering the detailed objections filed by the Petitioner, dated 16.12.2021 on 18.12.2021 and 30.12.2022, passing the Proceedings by the 1st Respondent as arbitrary, contrary to law, against to the provisions of the CGST Act and SGST Act, 2017, not valid in the eye of law, without jurisdiction and in violation of Principles of Natural Justice and Rule of Law and consequently set

aside the Order passed under Section 73, dated 13.02.2023 along with a Summary of the Order in Form GST DRC-07, dated 13.02.2023 of the 1st Respondent as null and void

**IA NO: 1 OF 2023**

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 passed by the 1st Respondent under Section 73, dated 13.02.2023 along with Summary of the Order in Form GST DRC-07, dated 13.02.2023 of the 1st Respondent demanding the tax for the tax period July, 2017 to March, 2018 under the State Goods and Service Tax Act 2017 and Central Goods and Service Tax Act 2017, pending disposal of the above Writ Petition, as otherwise, the Petitioner will be put to severe lo and hardship.

**Counsel for the Petitioner: SRI. SHAIK JEELANI BASHA**

**Counsel for the Respondents: SRI SWAROOP OORILLA ,**
**SPECIAL GP FOR STATE TAX**

**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.12627 of 2023**

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

Sri Shaik Jeelani Basha, learned counsel for the petitioner, and Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, for the respondents.

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**. 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/-A.V.S.PRASAD**
**ASSISTANT REGISTRAR**

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**SECTION OFFICER**

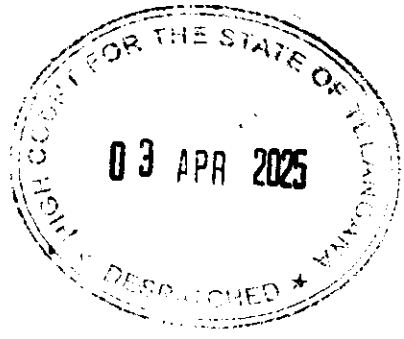
**To,**

1. The Deputy Commissioner (ST), STU2, Begumpet Division, Hyderabad.
2. The Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad.
3. One CC to SRI. SHAIK JEELANI BASHA Advocate [OPUC]
4. Two CCs to SPECIAL GP FOR STATE TAX ,High Court for the State of Telangana at Hyderabad [OUT]
5. Two CD Copies

B M
GJP PA

HIGH COURT

DATED:05/03/2025




ORDER

WP.No.12627 of 2023

DISPOSING OF THE WRIT PETITION WITHOUT COSTS

(8) PA 15/3/25