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: 12689 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.

...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 April, 2018 to March, 2019, 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 April, 2018 to March, 2919 under the State Goods and Service Tax Act 2017 and Central Goods and Service Tax Act 2017, pending disposal of the above Writ

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.12689 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/-V. KAVITHA
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Deputy Commissioner (ST) STU2, Begumpet Division, Hyderabad.
2. The Principal Secretary, The State of Telangana, 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

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BS

HIGH COURT

DATED:05/03/2025

ORDER

WP.No.12689 of 2023



DISPOSING OF THE WRIT PETITION

WITHOUT COSTS

(8)

Kpr.
17/3/25