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

TUESDAY, THE FOURTH 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: 5365 OF 2025

Between:

M/s. BSR and Co, Plot No.37, Beside H.No.5-5-1328, Indiranagar, Vanasthalipuram, Hyderabad-70, Rep.by its Proprietor, Mr. Bokka Shanthan Reddy aged about 34 years.

.....PETITIONER

AND

1. The Deputy Commissioner (ST), Enforcement Wing, HOD, Hyderabad, Telangana.
2. The Deputy State Tax Officer, Vanasthalipuram-II, Saroornagar Division, Hyderabad, Telangana.
3. The Assistant Commissioner (ST), Vanasthalipuram-II, Saroornagar, Hyderabad, Telangana.
4. The Branch Manager, Karur Vysya Bank, Ground Floor, Saketh Plaza, Block No.5, Prasanth Nagar, Vanasthalipuram, 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. 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.

.....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 Orders, dated 29.04.2024 and 30.04.2024, the Summary of the Orders in Form GST DRC-07, dated 29.04.2024 and 30.04.2024 and attachments to DRC-07, dated Nil passed by the 1 Respondent, levying CGST/SGST under Section 73(10) of the IGST CGST/SGST Acts, 2017, for the tax period 2018-19, without even issuing Form GST DRC-01A as contemplated under Rule 142(1A) of the Rules 2017, without signature of the officer concerned in the Notice dated 11.02.2022 and Orders dated 29.04.2024 and 30.04.2024 and Summary of the Orders in Form GST DRC-07 dated 29.04.2024 and 30.04.2024 by the 1st Respondent, and without DIN and not even granting an opportunity of personal hearing to the Petitioner, as arbitrary, contrary to the provisions of the CGST/SGST Acts, 2017. and contrary to the Article 14 19 (2) (g) 21 and 265 of Constitution of India and consequently set-aside the Orders of the 1St Respondent dated 29.04.2024 and 30.04.2024 for the tax period 2018-19 by passing two Orders by the same officer is not valid in the eye of law. to set-aside both the Orders as illegal, null and void.

I.A.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 Garnishee notice dated 20/12/2024 in Form GST DRC-13 Issued as per Section 79 (1) (c) of the CGST/SGST Acts, 2017 by the 3rd Respondent to 4th Respondent pending disposal of the above writ petition, as otherwise the Petitioner will be put to severe loss and hardship.

I.A.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 suspend the Operation of the Orders, dated 29.04.2024 & 30.04.2024 Summary of the Orders in Form GST DRC-07, dated 29.04.2024 & 30.04.2024 and attachments to DRC-07, dated -Nil passed by the 1st Respondent, for the tax period 2018-19 and also demand notice dated 17/01/2025 issued by the 3rd Respondent under the CGST/SGST Acts, 2017, 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 3 & 5 : SRI SWAROOP OORILLA, SPECIAL GOVT PLEADER FOR STATE TAX

Counsel for the Respondent No.4 : --

Counsel for the Respondent No.5 : G.P FOR REVENUE

Counsel for the Respondent No.6 : SRI GADI PRAVEEN KUMAR, DEPUTY SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.7 : SRI DOMINIC FERNANDES

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.5365 of 2025

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

Sri Shaik Jeelani Basha, learned counsel appearing for the petitioner, and Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, for respondent Nos.1 to 3 and 5.

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**. The consequential bank attachment shall also stand revoked. 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/-K. SREE RAMA MURTHY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Deputy Commissioner (ST), Enforcement Wing, HOD, Hyderabad, Telangana.
2. The Deputy State Tax Officer, Vanasthalipuram-II, Saroornagar Division, Hyderabad, Telangana.
3. The Assistant Commissioner (ST), Vanasthalipuram-II, Saroornagar, Hyderabad, Telangana.
4. The Branch Manager, Karur Vysya Bank, Ground Floor, Saketh Plaza, Block No.5, Prasanth Nagar, Vanasthalipuram, Hyderabad.
5. The Principal Secretary, Revenue (CT) Department, Telangana Secretariat, State of Telangana at Hyderabad.
6. The Secretary, Union of India, Ministry of Finance, North Block, New Delhi - 110 001.
7. The Chairman, Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi - 100 001.
8. Two CC's to G.P FOR REVENUE, High Court for the State of Telangana at Hyderabad. (OUT)
9. One CC to SRI SHAIK JEELANI BASHA, Advocate [OPUC]
10. One CC to SRI SWAROOP OORILLA, SPECIAL GOVT PLEADER FOR STATE TAX, Advocate [OPUC]
11. One CC to SRI GADI PRAVEEN KUMAR, DEPUTY SOLICITOR GENERAL OF INDIA (OPUC)
12. One CC to SRI DOMINIC FERNANDES, Advocate (OPUC)
13. Two CD Copies

SA
BS

HIGH COURT

DATED:04/03/2025

ORDER

WP.No.5365 of 2025



DISPOSING OF THE W.P

WITHOUT COSTS.

16
6.3
20/3/25