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: 5307 OF 2025

Between:

M/s. Lakshmi Narasimha Constructions, Flat No. 103, III Floor, Road No. 2, Kakatiya Hills, Madhapur, Hyderabad - 500033, Telangana, Rep. by its Partner, S. Ram Prasad Reddy.

...PETITIONER

AND

1. The Assistant Commissioner ST, Khairatabad - Somajiguda-II Circle, Punjagutta Division, Mayur Kushal Complex, Beside Chermas, Abids, Hyderabad.
2. The State of Telangana, Rep. by the Principal Secretary to the Government, Revenue (CT) Department, Telangana Secretariat Building, Hyderabad, Telangana.
3. The Union of India, rep. by its Secretary (Finance), 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 an appropriate Writ, Order or Direction more particularly in the nature of MANDAMUS declaring that the impugned Adjudication Order under Section 73 of the of TGST Act, 2017/CGST Act, 2017) in Form DRC-07 dated 29-04-2024, passed by the First Respondent, for the Financial Year 2018-19, without any valid electronically generated DIN, without signature/digital signature, without physically serving show cause notice on the Petitioner and pursuant to show cause notice which itself does not contain DIN and Signature, being a second order passed for the same Financial year, as contrary to law, contrary to the circulars issued by the Central Board of Indirect Taxes and Customs, invalid, non est, not an order in the eye of law, violative of the principles of natural justice, not sustainable even on merits and illegal and consequently set aside the same

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 grant stay of all further proceedings, including recovery of Tax, Interest and Penalty, pursuant to the impugned "Adjudication Order under Section 73 of the of TGST Act, 2017/CGST Act, 2017) in Form DRC-07" dated 29-04-2024, passed by the First Respondent, for the Financial Year 2018-19

Counsel for the Petitioner: SRI. G NARENDRA CHETTY

Counsel for the Respondent Nos.1&2:SRI SWAROOP OORILLA Special Govt Pleader for State Tax

Counsel for the Respondent No.3: SRI PULIMAMIDI SHASHIDHAR REDDY

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.5307 of 2025

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

Sri G.Narendra Chetty, learned counsel appearing for the petitioner and Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, appearing for respondent Nos.1 and 2.

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/-T. JAYASREE
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Assistant Commissioner ST, Khairatabad - Somajiguda-II Circle, Punjagutta Division, Mayur Kushal Complex, Beside Chermas, Abids, Hyderabad.
2. The Principal Secretary to the Government, Revenue (CT) Department, Telangana Secretariat Building, Hyderabad, Telangana.
3. The Secretary (Finance), Ministry of Finance, North Block, New Delhi - 110001.
4. One CC to SRI. G NARENDRA CHETTY Advocate [OPUC]
5. One CC to SRI PULIMAMIDI SHASHIDHAR REDDY Advocate [OPUC]
6. Two CCs to GP FOR STATE TAX, High Court for the State of Telangana at Hyderabad. [OUT]
7. Two CD Copies

KKS

BS

HIGH COURT

DATED:04/03/2025



ORDER

WP.No.5307 of 2025

DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

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S.B
17/3/25