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

MONDAY, THE TENTH DAY OF FEBRUARY
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE THE ACTING CHIEF JUSTICE SUJOY PAUL
AND
THE HONOURABLE SMT JUSTICE RENUKA YARA

WRIT PETITION NOs: 25231 and 27101 OF 2024

WRIT PETITION NO: 25231 OF 2024

Between:

M/s. PNR Interiors, 11-3-296/15/A, Srinivasa Nagar Colony, Warasiguda, Secunderabad, Telangana-500061 Rep.by its Proprietor NARENDER POLKAMPALLI

...PETITIONER

AND

1. The Assistant Commissioner (State Taxes), Musheerabad Circle, Mayur Kushal Complex,Abids, Secunderabad.
2. The Commissioner of State Tax, The State GST Department, State GST Commissioner Office, Nampally, Opp- Gandhi Bhavan, Hyderabad.
3. The State of Telangana, Rep.by its Principal Secretary (Revenue), (ST)Department, Secretariat Buildings, Hyderabad,
4. Union of India, Through Joint Secretary, Department of Revenue, Ministry of Finance, At 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 Writ of Mandamus or any other appropriate writ, or order or direction declaring-

(a)That the impugned SCNs/Orders cannot be sustained as these are unsigned, as well as these were issued neither digitally signed nor verified through e-signature as envisaged/specified u/r. 26(3) of CGST Rules, 2017, hence are to be set-aside or

(b)That, alternatively, the impugned orders/SCNs issued were barred by limitation vide NN .09/2023-CT ,dated 31-03-2023 and 56/2023-CT, dated 28-12-2023, hence are to be set-aside,

(c)that, alternatively, the impugned orders passed solely on account that the petitioner had not filed the reply nor attended the PH cannot be sustained, hence, are to be remitted back to the proper officer for re-adjudication.

IA NO: 1 OF 2024

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 Direct the 1st Respondent to re-adjudicate / look the matter as a fresh of the SCN with regard to Issue - 1 and grant the stay from the further proceedings by authority till the Govt notifies the insertion of subsection 5 to the section 16 of the CGST Act, 2017 which is introduced through the Finance Bill, 2024, with regard to issue 2 of the Order Vide No. ZD3604240777740, Dated, 29/04/2024, in furtherance of the SCN Ref. No. ZD360124050775F, dated, 31/01/2024.

IA NO: 2 OF 2024

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 direct the 1st Respondent to re-adjudicate / look the matter as a fresh of the SCN with regard to Issues 1, 2 and grant the stay from the further proceedings by authority till the Govt. notifies the insertion of subsection 5 to the section 16 of the CGST Act, 2017 which is introduced through the Finance Bill, 2024 with regard to issue 3 of the Order Vide No. ZD360424074335D, Dated, 29/04/2024, in furtherance of the SCN Ref.No. ZD360222015941R, dated, 18/02/2022.

Counsel for the Petitioner: SRI SIVAVENUGOPAL REDDY.N

Counsel for the Respondent No.1 to 3: SPL GP FOR STATE TAX

Counsel for the Respondent No.4: SRI GADI PRAVEEN KUMAR,
DEPUTY SOLICITOR GENERIAL OF INDIA

WRIT PETITION NO: 27101 OF 2024

Between:

M/s. NEW VISION INFRA, 6-3-786/A1, 1st Floor, Panjagutta Colony, Hyderabad, Telangana - 500082 Rep.by its Proprietor MOHAMMED JAVED.

..,RETITIONER

AND

1. The Assistant Commissioner (State Taxes), Punjagutta 2, Punjagutta Division, Telangana.
2. The Commissioner of State Tax, The State GST Department, State GST Commissioner Office, Nampally, Opp. Gandhi Bhavan, Hyderabad.
3. The State of Telangana, Rep.by its Principal Secretary (Revenue), (ST)Department, Secretariat Buildings, Hyderabad.
4. Union of India, Through Joint Secretary, Department of Revenue, Ministry of Finance, At 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 Writ of Mandamus or any other appropriate writ, or order or direction declaring

(a) That the impugned SCN s dt.31/01/2024/Orders dt. 30/04/2024 cannot be sustained as are unsigned, iewere neither digitally signed nor verified through e-signature as envisaged/specified u/r.26(3) of CGST Rules, 2017, and, are to be set-aside, or

(b) That, alternatively, the SCN s and Orders issued were barred by limitation, vide NN.09/2023-CT, dated 31/03/2023 and 56/2023-CT, dated 28/12/2023, and, are to be set-aside.

(c) That, alternatively, the impugned orders passed solely on account that petitioner had not filed a reply nor attended the PH cannot be sustained, hence, the matter is remitted back to the Proper Officer for re-adjudication.

IA NO: 1 OF 2024

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 direct the 1st Respondent to re-adjudicate / look the matter as a fresh with regard to issue - 1 and grant the stay from the further proceedings by authority till the Govt, notifies the insertion of subsection 5 to the section 16 of the CGST Act, 2017 which is introduced through THE FINANCE (NO.2) ACT, 2024with regard to issue 2 of the Order Vide No. ZD360424083157A, Dated, 30/04/2024, that is resulted from the SCN Ref. No.ZD360124047475G dated, 31/01/2024.

IA NO: 2 OF 2024

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 direct the 1st Respondent to re-adjudicate / look the matter as a fresh with regard to Issue - 1 and 2 and grant the stay from the further proceedings by authority till the Govt. notifies the insertion of subsection 5 to the section 16 of the CGST Act, 2017 which is introduced through THE FINANCE (NO.2) ACT, 2024 with regard to issue 3 of the Order Vide No. ZD3604240831893, Dated, 30/04/2024, which is resulted from the SCN Ref.No. ZD360522018522Q, dated, 30/05/2022.

Counsel for the Petitioner: SRI SIVAVENUGOPAL REDDY.N

Counsel for the Respondent No.1 to 3: SPL GP FOR STATE TAX

Counsel for the Respondent No.4: SRI GADI PRAVEEN KUMAR, DEPUTY SOLICITOR GENERIAL OF INDIA

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 Nos.25231 and 27101 of 2024

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

Sri T.N.Reddy, learned counsel for the petitioners seeks to withdraw these writ petitions unconditionally.

2. The other side has no objection.

3. Accordingly, the writ petitions are dismissed as withdrawn unconditionally. No order as to costs.

Miscellaneous petitions pending, if any, shall stand closed.

SD/-MOHD. ISMAIL
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. One CC to SRI NAGENDRA REDDY TAILOR, Advocate [OPUC]
2. One CC to SRI SIVAVENUGOPAL REDDY.N, Advocate [OPUC]
3. One CC to SRI GADI PRAVEEN KUMAR, DEPUTY SOLICITOR GENERIAL OF INDIA, High Court for the State of Telangana at Hyderabad [OPUC]
4. Two CCs to SPL GP FOR STATE TAX, High Court for the State of Telangana at Hyderabad [OUT]
5. Two CD Copies

BSR

BS

HIGH COURT

DATED: 10/02/2025

COMMON ORDER

WP.Nos.25231 and 27101 of 2024



DISMISSING BOTH THE WRIT PETITIONS AS WITHDRAWN, WITHOUT COSTS

8
6.5
17/3/25