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

TUESDAY ,THE ELEVENTH 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: 6273 OF 2025

Between:

M/ r. RAMREDDY PADUMATI, Registered Office at- H.NO.2-E/29/WP, SREE PADMAVATHI CLONY, CHOWDARIGUDA, MedchalMalkajgiri, Telangana, 500088.

...PETITIONER

AND

1. The Assistant Commissioner (ST), Division -Malkajgiri,Circle - NACHARAMN-2. Hyderabad -500001
2. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana

...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 a writ, order, or direction more particularly one in the nature of a Writ of Mandamus (i) declaring un signed Show cause notice in Form DRC 01 15.11.2021 vide Ref no. ZD361121032580Z an unsigned impugned and Unsigned Summary Order in DRC-07 dated 30.04.2024 vide Ref no. ZD360424094140M leaving to and amount of SGST Rs. 1455700/- and CGST Rs14,55,700/- both issued by the Respondent No.1 under the provisions of CGST/TGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction and without authority of law apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside any action taken pursuant thereto and pass such further or other order(s) as this Hon'ble Court may deem fit and proper in the circumstances of the case. (ii)Declaring the impugned recovery an amount of Rs 5,83,796/- by the Respondent No1 Vide proceedings dt 24.09.2024 under the provisions of CGST/TGST Act, 2017 as

being void, arbitrary, illegal, without jurisdiction and without authority of law apart from being violative of Articles 14, of the Constitution of India, and to consequently set aside any action taken pursuant thereto and pass such further or other order(s) as this Honourable Court may deem fit and proper in the circumstances of the case. (iii)and violative of articles 14, 19(1)(g), 21 and 265 of the Constitution of India

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 stay of operation of impugned Unsigned summary Order in DRC-07 vide Ref. no. ZD3604240887903 dated 30.04.2024 issued by the Respondent No. 1 for the tax period 2019-20 under CGST/TGST 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. G. R. S. AKHILESWAR

Counsel for the Respondents: SRI T. CHAITANYA KIRAN AGP FOR SRI SWAROOP OORILLA, SPECIAL GOVT PLEADER 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.6273 of 2025

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

Sri G.R.S.Akhileswar, learned counsel for the petitioner and Sri T. Chaitanya Kiran, learned Assistant Government Pleader representing Sri Swaroop Oorilla, learned Special Government Pleader for State Tax appearing for the respondents.

2. Learned counsel for the petitioner and learned Special Government Pleader for State Tax submitted that since the impugned notice and order are unsigned, the same may be set aside in view of the common order passed in W.P.No.21101 of 2024 & batch, dated 28.02.2025.

3. Accordingly, the impugned notice and 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.

4. 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/-P. CH. NAGABHUSHAMBA
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

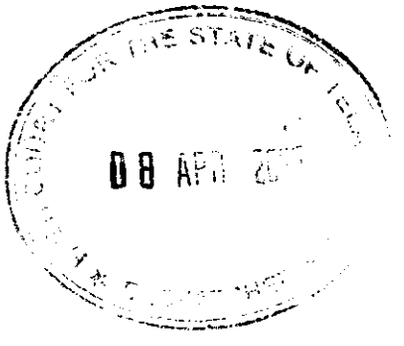
To,

1. The Assistant Commissioner (ST), Division -Malkajgiri,Circle - NACHARAMN-2. Hyderabad -500001
2. The Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana
3. One CC to SRI. G. R. S. AKHILESWAR, Advocate [OPUC]
4. Two CCs to SPECIAL GOVERNMENT PLEADER FOR STATE TAX, High Court for the State of Telangana, at Hyderabad [OUT]
5. Two CD Copies

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HIGH COURT

DATED:11/03/2025



ORDER

WP.No.6273 of 2025

DISPOSING OF THE WRIT PETITION WITHOUT COSTS

PA
24/3/25