[3446]

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

WEDNESDAY, THE SECOND DAY OF APRIL
TWO THOUSAND AND TWENTY FIVE

PRESENT

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

WRIT PETITION NOs: 3374, 3667, 3830, 3886, 4021, 8628, 9030, 9045, 9046, 9049, 9056, 9069 & 9073 OF 2025

W.P.No.3374 OF 2025

Between:

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 State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad.
4. The Union of India, Rep. by its Secretary, Ministry of Finance, North Block, New Delhi - 110 001.
5. 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 07.01.2025, the Summary of the Orders in Form GST DRC-07, dated 07.01.2025 and Proceedings in Form GST DRC-07 dated 07.01.2025 passed by the 1st

Respondent, levying CGST/SGST under Section 73 of the CGST/SGST Acts, 2017, for the tax period 2020-21, 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 07.01.2025, Summary of the Orders in Form GST DRC-07 dated 07.01.2025 and Proceedings in Form GST DRC-07 dated 07.01.2025, more particularly barred by limitation under Section 73(10) of the CGST/SGST Acts, 2017 and without DIN and not granting sufficient opportunity of 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 The Constitution of India and consequently set-aside the Orders of the 1st Respondent dated 07.01.2025 for the tax period 2020-21 as illegal, null and void.

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 Suspend the Operation of the Order, dated 07.01.2025, Summary of the Order in Form GST DRC-07, dated 07.01.2025 and Proceedings in Form GST DRC-07 dated 07.01.2025 passed by the 1St Respondent, for the tax period 2020-21 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 No.1to3:SRI SWAROOP OORILLA,SPL.GP FOR ST

Counsel for the Respondent No.4 : SRI GADI PRAVEEN KUMAR,
DY.SOL.GENERAL OF INDIA

Counsel for the Respondent No.5:SRI DOMINIC FERNANDES, Sr.SC FOR CBIC

W.P.No.3667 OF 2025

Between:

M/s.New Maheswari Medical Agencies, Ground and 1st Floor, 4-9-124/109, Mushka Mahal, HUDA Colony, Attapur Rajendra Nagar, Rangareddy, Telangana, 500048 Rep.by its Proprietrix, Mrs.Padmavathi Chandak W/o.Rakesh Kumar Chandak, aged about 47 years.

...PETITIONER

AND

1. The Assistant Commissioner (ST), Rajendra Nagar-2 Circle, Saroor Nagar Division, Hyderabad.
2. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad.
3. The Union of India, Rep. by its Secretary, Ministry of Finance, North Block, New Delhi - 110 001.
4. 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 Order, dated 21.08.2024, the Summary of the Order in Form GST DRC-07, dated 21.08.2024 and the Proceedings, dated 21.08.2024, levying Tax under Section 73(10) of the IGST/CGST/SGST Acts 2017, without even issuing Form GST DRC-01A as contemplated under Rule 142(1A) of the Rules 2017, without signature in the Show Cause Notice in Form GST DRC-01 dated 31.05.2024, Form GST DRC-07 dated 21.08.20, Order passed under Section 73 dated 21.08.2024, without DIN in the Order, the Summary of the Order, for the tax period 2019-20 under the IGST/CGST/SGST Acts 2017, as arbitrary, contrary to the provisions of the IGST/CGST/SGST Acts 2017, contrary to Sub Section (2) of Section 73 of the CGST / SGST Acts,2017, without jurisdiction as per Section 73(10) of the CGST / SGST Acts 2017, and contrary to Article 14, 19(1)(g) and 265 of the Constitution of India and consequently set aside the Order, dated 21.08.2024, the Summary of the Order in Form GST DRC-07, dated 21.08.2024 and the Proceedings, dated 21.08.2024, passed by the 1st Respondent, for the tax period 2019-20 under the IGST/CGST/SGST Acts 2017, as null and void.

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

Suspend the Operation of the Order, dated 21.08.2024, the Summary of the Order in Form GST DRC-07, dated 21.08.2024 and the Proceedings, dated 21.08.2024, passed by the 1st Respondent, for the tax period 2019-20 under the IGST 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 No.1&2:SRI SWAROOP OORILLA,SPL.GP FOR ST

Counsel for the Respondent No.3 : SRI PULIMAMIDI SHASHIDHAR REDDY, SC FOR CENTRAL GOVT.

Counsel for the Respondent No.5:SRI DOMINIC FERNANDES, Sr.SC FOR CBIC

W.P.No.3830 OF 2025

Between:

M/s.Pangea Pharma Limited, 8-290/1, Gaoutham Nagar, Ferozguda, Rangareddy, Telangana- 500 011, represented by its Managing Director, Sri P. Venkatanarasa Raju.

AND **...PETITIONER**

1. Assistant Commissioner (ST), Ferozguda Circle, Hyderabad.
2. The State of Telangana, represented by its Principal Secretary, Revenue Department (Commercial Taxes), 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 a Writ or Order or direction particularly one in the nature of Writ of Mandamus setting aside the impugned Assessment Order passed by the first respondent in Form GST DRC - 07, in Reference No.ZD3608240496425, dated 16.08.2024, vide DIN No.GST/36AABCP2544E1ZQ/20/2, in raising a demand of tax of Rs.19,15,401/-. (IGST amounting to Rs.1,56,559/- CGST amounting to Rs.8,79,421/- SGST amounting to Rs.8,79,421/-), for the tax period 2019-20, that have been uploaded in the GST portal without either physically nor digitally signed which is contrary to the Rule 26 (3) of the CGST Rules 2017, as illegal ,arbitrary, ab initio void, contrary to the provisions of CGST Act and Rules, 2017

and TGST Act and Rules, 2017, contrary to the law laid down by the judicial pronouncement of this Honble Court and Honble High Courts of Delhi, Bombay and Andhra Pradesh and without authority of law.

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 pending disposal of the Writ Petition grant stay of all further proceedings arising in pursuance of the impugned Assessment Order passed by the first respondent in Form GST DRC - 07, in Reference No.ZD3608240496425, dated 16.08.2024, vide DIN No.GST/36AABCP2544E1ZQ/20/2, for the tax period 2019-20.

Counsel for the Petitioner : SRI S.SURI BABU

Counsel for the Respondents :SRI SWAROOP OORILLA, SPL.G.P for State Tax

W.P.No.3886 OF 2025

Between:

M/s.Pangea Pharma Limited, 8-290/1, Goutham Nagar, Ferozguda, Rangareddy, Telangana- 500 011, represented by its Managing Director, Sri P. Venkatanarasa Raju.

...PETITIONER

AND

1. Assistant Commissioner (ST), Ferozguda Circle, Hyderabad.
2. The State of Telangana, represented by its Principal Secretary, Revenue Department (Commercial Taxes), 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 a Writ or Order or direction particularly one in the nature of Writ of Mandamus setting aside the impugned Assessment Order passed by the first respondent in Form GST DRC - 07, in Reference No.ZD361223046457E, vide DIN No.GST/36AABCP2544E1ZQ/18, dated 23.12.2023, in raising a demand of tax of Rs.6,10,766/-, (CGST amounting to Rs.3,05,383/- SGST amounting to Rs.3,05,383/-), for the tax period 2017-18, that have been uploaded in the GST

portal without either physically nor digitally signed which is contrary to the Rule 26 (3) of the CGST Rules 2017, as illegal ,arbitrary, ab initio void, contrary to the provisions of CGST Act and Rules, 2017 and TGST Act and Rules, 2017, contrary to the law laid down by the judicial pronouncement of this Honble Court and Honble High Courts of Delhi, Bombay and Andhra Pradesh and without authority of law.

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 pending disposal of the Writ Petition grant stay of all further proceedings arising in pursuance of the impugned Assessment Order passed by the first respondent in Form GST DRC -- 07, in Reference No.ZD361223046457E, vide DIN No.GST/36AABCP2544E1ZQ/18, dated 23.12.2023, for the tax period 2017-18.

Counsel for the Petitioner : SRI S.SURI BABU

Counsel for the Respondents :SRI SWAROOP OORILLA, SPL.G.P for State Tax

W.P.No.4021 OF 2025

Between:

M/s.Pangea Pharma Limited, 8-290/1, Gaoutham Nagar, Ferozguda, Rangareddy, Telangana- 500 011, represented by its Managing Director, Sri P. Venkatanarasa Raju.

...PETITIONER

AND

1. Assistant Commissioner (ST), Ferozguda Circle, Hyderabad.
2. The State of Telangana, represented by its Principal Secretary, Revenue Department (Commercial Taxes), 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 a Writ or Order or direction particularly one in the nature of Writ of Mandamus setting aside the impugned Assessment Order passed by the first respondent in Form GST DRC - 07, in Reference No.ZD360424058264E dated

25.04.2024, vide DIN No.GST/36AABCP2544E1ZQ/19 dated 20.04.2024, in raising a demand of tax of Rs.11,09,836/-, (CGST amounting to Rs.5,54,918/- plus SGST amounting to Rs.5,54,918/-), for the tax period 2018-19, that have been uploaded in the GST portal without either physically nor digitally signed which is contrary to the Rule 26 (3) of the CGST Rules 2017, as illegal ,arbitrary, ab initio void, contrary to the provisions of CGST Act and Rules, 2017 and TGST Act and Rules, 2017, contrary to the law laid down by the judicial pronouncement of this Hon'ble Court and Hon'ble High Courts of Delhi, Bombay and Andhra Pradesh and without authority of law.

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 pending disposal of the Writ Petition grant stay of all further proceedings arising in pursuance of the impugned Assessment Order passed by the first respondent in Form GST DRC - 07, in Reference No.ZD360424058264E dated 25.04.2024, vide DIN No.GST/36AABCP2544E1ZQ/19 dated 20.04.2024, for the tax period 2018-19.

Counsel for the Petitioner : SRI S.SURI BABU

Counsel for the Respondents :SRI SWAROOP OORILLA, SPL.G.P for State Tax

W.P.No.8628 OF 2025

Between:

SAI KRISHNA FERTILIZERS, Represented by its Proprietor Anandam Adimula, H.No.3-26, Main Road, Sirpur Town - 504299. Dist. Kumuram Bheem Asifabad.

...PETITIONER

AND

1. The Assistant Commissioner (State Tax), Asifabad Circle, H.No. 19-27, 1st Floor, Vyshnavi Complex, Near Flyover Bridge, Mancherial - 504208.
2. The Commissioner of State Tax, State of Telangana Commercial taxes complex, M J Road, Opposite Gandhi Bhavan, Nampally, Hyderabad.
3. The State of Telangana, Represented by its Principle Secretary to Government, Revenue CTD, 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 a Writ of Mandamus or any other appropriate writ, order or direction, declaring the Show cause Notice dated 02-06-2022 vide reference no. ZD360622006424Q, all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 order passed dated 25-08-2024 vide reference no. ZD360824102850I by The Assistant Commissioner (ST), Under Section 73 of the TGST and CGST Act, 2017. The summary of under declared tax is as follows. Total Tax Rs.3,91,426/- (CGST Rs.1,95,713/- and SGST Rs.1,95,713/-), penalty and beside leavy of interest under section 50 of the CGST Act, 2017 as prescribed under section 73(9) of CGST Act, 2017/TGST Act,2017, for the financial year 2019-2020 without even issuing Form GST DRCO1A as contemplated under Rule 1421A of the Rules 2017 without signature of the officer concerned in the all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 by the 1st Respondent and without DIN and without even granting sufficient opportunity of being heard 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 SCN dated 02-06-2022 and all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 as illegal null and void.

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 all further proceedings including any recovery, pursuant to the Show cause Notice dated 31-05-2024 vide reference no. ZD360524071085F, all consequential orders passed in pursuance of the Show cause Notice dated 02-06-2022 vide reference no. ZD360622006424Q, all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 order passed dated 25-08-2024 vide reference no. ZD360824102850I by The Assistant Commissioner (ST), Under Section 73 of the TGST and CGST Act, 2017. The summary of under declared tax is as follows. Total Tax Rs.3,91,426/- (CGST Rs.1,95,713/- and SGST Rs.1,95,713/-), penalty and beside leavy of interest under section 50 of the CGST Act, 2017 as

prescribed under section 73(9) of CGST Act, 2017/TGST Act,2017, for the financial year 2019-2020 pending disposal of writ petition.

Counsel for the Petitioner : SRI UPADHYAY RAGHAVENDER

Counsel for the Respondents :SRI SWAROOP OORILLA, SPL.G.P for State Tax

W.P.No.9030 OF 2025

Between:

M/s.Suprav Agritech, rep. by itsPartner, Jagabattula Sai Syamala, Santhi, Sy.No.402, Behind Bangaramma Temple, Kallakal Village, Manoharabad Mandal, Medak Dist.,Telangana-502001.

...PETITIONER

AND

1. The State of Telangana, rep.by the Principal Secretary, Revenue (CT) Department, Secretariat, Hyderabad, Telangana.
2. The Assistant Commissioner (ST) (FAC), Medak Circle, Nizamabad Divn.,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, or Order or Direction particularly one in the nature of Writ of Mandamus declaring the action of the 2nd respondent in issuing the Attachment to Show Cause Notice in Form DRC 01 along with Form GST DRC 01 dated 31.05.2024 and in passing the impugned Attachment to GST Form DRC 07 dated 30.08.2024 along with Summary of the Order in Form GST DRC-07 dated 30.08.2024 for the year 2019-20 both are without signatures either manually, digitally or electronically as mandated under the CGST Act, 2017 as illegal, being void, without jurisdiction, without authority of law apart from violative of Articles 14 and 19 of the Constitution of India 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 pursuant to the issuing of the attachment along with Form GST DRC 01 dated 31.05.2024 and the Attachment to GST Form

DRC 07 dated 30.08.2024 along with Summary of the Order in Form GST DRC-07 dated 30.08.2024 by the 2nd respondent under the CGST Act, 2017 for the year 2019-20.

Counsel for the Petitioner : SRI K.LAXMA REDDY

Counsel for the Respondents :SRI SWAROOP OORILLA, SPL.G.P for State Tax

W.P.No.9045 OF 2025

Between:

Hungry jacks Bakers and Confectioners, Rep by its Sole Proprietor Rohit Vig, ground floor, plot no.32, doyens township, serilingampally, Ranga Reddy Telangana-19

AND **...PETITIONER**

1. The Asst. Commissioner (ST), Madhapur 6 Circle, Madhapur Division, T.G.
2. The Commissioner of State Tax, The State GST Department, State GST Commissioner Office, Nampally, Opp. to Gandhi Bhavan, Hyderabad
3. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Hyderabad.
4. Union of India, Through Joint Secretary, Department of Revenue, 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 Writ of Mandamus or any other appropriate writ, or order or direction declaring that the impugned Order vide reference No. ZD361223047703K dated 24.12.2023 and Show cause notice vide reference No. ZD360622032851J dated 06.06.2022 cannot be sustained as the impugned Order and Show cause notice are unsigned i.e. was neither digitally signed nor verified through e-signature as envisaged/specified under rule 26(3) of CGST rules, 2017 and are to be set-aside.

IA 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 direct the 1st Respondent to lift the bank attachments made pursuant to operation

of Form GST DRC-13 vide Ref No. 01/GST Arrear/2024-25 dated 30.12.2024 as otherwise, the Petitio -er will be put to severe loss and hardship.

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 suspend the operation of the Order in Form GST DRC-07 vide reference No. ZD360424082077B dated 29.04.2024 issued by the 1St Respondent, passed for the tax period 2018-19 under the provisions of the Act.

Counsel for the Petitioner : SRI JAI KISHAN SOLANKI

Counsel for the Respondent No.1to3:SRI SWAROOP OORILLA,Spl.GP for State Tax

Counsel for the Respondent No.4 : SRI GADI PRAVEEN KUMAR, DY.SOL.GENERAL

W.P.No.9046 OF 2025

Between:

M/s.Sri Datha Sai Filling Station, rep. by its Proprietor Sri Chidire Shankar, Sy.No.229, U229 and 1, 229E1, Rangampet, Medak Dist. Telangana.

...PETITIONER

AND

1. The State of Telangana, rep.by the Principal Secretary, Revenue (CT) Department, Secretariat, Hyderabad, Telangana.
2. The Assistant Commissioner (ST), Medak, Nizamabad Divn.,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, or Order or Direction particularly one in the nature of Writ of Mandamus declaring the action of the 2nd respondent in issuing the Attachment to Show Cause Notice in Form DRC 01 along with Form GST DRC 01 dated 01.06.2022 and in passing the impugned Attachment to GST Form DRC 07 dated 29.04.2024 along with Summary of the Order in Form GST DRC-07 dated 29.04.2024 for the year 2018-19 both are without signatures either manually, digitally or electronically as mandated under the CGST Act, 2017 as illegal, being

void, without jurisdiction, without authority of law apart from violative of Articles 14 and 19 of the Constitution of India 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 pursuant to the issuing of the attachment along with Form GST DRC 01 dated 01.06.2022 and the Attachment to GST Form DRC 07 dated 29.04.2024 along with Summary of the Order in Form GST DRC-07 dated 29.04.2024 by the 2nd respondent under the CGST Act, 2017 for the year 2018-19.

Counsel for the Petitioner : SRI K.LAXMA REDDY

Counsel for the Respondents :SRI SWAROOP OORILLA, SPL.G.P for State Tax

W.P.No.9049 OF 2025

Between:

M/s. Polampally Mallesham Works Contractor, Rep. by its Proprietor, Mr. Polampally Mallesham, 29-1-215, Chinthagattu, Hasanparthy, Hanamkonda, Telangana - 506 001.

...PETITIONER

AND

1. The Assistant Commissioner (ST), Warangal Urban - 1 Circle, Hyderabad Rural Division, Nampally, Hyderabad.
2. The State of Telangana, Represented by its Principal Secretary, (Revenue), Secretariat, Hyderabad.
3. Union of India Rep. by its Secretary, Ministry of Finance, Government of India, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110 001.

...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 an appropriate Writ or direction, more particularly one in the nature of Writ of Mandamus, declaring the impugned order dated 17/08/2024 passed by the 1st respondent in ref. No. ZD360824059123D for the financial year

2019-20 as illegal, unjustified besides being violative of principles of natural justice.

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 all further proceedings pursuant to the impugned order dated 17/08/2024 passed by the 1st respondent in ref No. ZD360824059123D for the financial year 2019-20 during the pendency of the above writ petition.

Counsel for the Petitioner : SRI B.SRINIVAS

Counsel for the Respondent No.1to3:SRI SWAROOP OORILLA, SPL.G.P for State Tax

Counsel for the Respondent No.4 : SRI GADI PRAVEEN KUMAR, DY.SOL.GENERAL

W.P.No.9056 OF 2025

Between:

M/s. Yallanki Venkateswarlu, (now closed), Rep. by its Proprietor, Mr. Y. Venkateswar Rao, H. No. 2-104, Gundepudi, Julurpad, Khammam, Telangana - 507166.

...PETITIONER

AND

1. The Assistant Commissioner (ST), Khammam-I Circle, Warangal Division, H. NO. 10-6-179/6, Ground Floor, Near P.V. Narasimha Rao Park, Beside NSP Office, Bhuranpuram Street, Khammam - 507001.
2. The State of Telangana, Rep. by the Principal Secretary to the Government, Revenue (CT) Department, Dr. B.R. Ambedkar 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 holding that the impugned Ex-Parte Order in Form GST DRC-07 passed by the First Respondent vide Ref/Order NO. ZD3612230712661,

dated 30-12-2023, for the F.Y. 2017-18 (July, 2017 to March, 2018) under the GST Acts, 2017, pursuant to an invalid Show Cause Notice which does not contain electronically generate DIN and does not contain any Signature/Digital Signature, and which was not physically served on the Petitioner, without affording opportunity of personal hearing and without any basis or material as arbitrary, capricious violative of the principles of natural justice, violative of S. 75(4) of the GST Acts, 2017, based on assumptions and presumptions without any basis or material, 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 and interest, pursuant to the impugned Ex-Parte Order in Form GST DRC-07 passed by the First Respondent vide Ref./Order NO. ZD360424065317C, dated 27-04-2024, for the F.Y. 2018-19 (April, 2018 to March, 2019) under the GST Acts, 2017.

Counsel for the Petitioner : SRI G.NARENDRA CHETTY

Counsel for the Respondents No.1&2:SRI SWAROOP OORILLA, SPL.G.P for State Tax

Counsel for the Respondent No.3 : SRI GADI PRAVEEN KUMAR, DY.SOL.GENERAL

W.P.No.9069 OF 2025

Between:

Nandi Jewellers, Rep. by its Partner Mr. Ashish Ashok Sharma, Ground Floor, 4-9-126, Nandi Galleria, Bapuji Nagar, Beside Bus stop, HMT Nagar, Nacharam, Hyderabad, Medcha Malkajgiri, Telangana, 500076

AND ...**PETITIONER**

1. The Assistant Commissioner, Nacharam N 2 Circle, Malkajgiri Division, T.G.
2. The Commissioner of State Tax, The State GST Department, State GST Commissioner Office, Nampally, Opp. to Gandhi Bhavan, Hyderabad.
3. The State of Telangana, Rep. by its Principal Secretary. Revenue (CT) Department, Hyderabad.
4. Union of India Through Joint Secretary, Department of Revenue, 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 Writ of Mandamus or any other appropriate writ, or order or direction declaring the impugned Order vide reference no. ZD360225078363C dated 25.02.2025 and Show cause notice vide reference no. ZD361124031268M dated 26.11.2024 cannot he sustained as the Show cause notice is unsigned i.e. was neither digitally signed nor verified through e-signature as envisaged/specified under rule 26(3) of CGST rules, 2017 and are to be set-aside.

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 suspend the operation of the Order in Form GST DRC-07 vide reference no. ZD360225078363C dated 25.02.2025 issued by the et Respondent, passed for the tax period 2020-21 under the provisions of the Act, and pass such other order or orders as this Honble High Court may deem fit and proper in the circumstances of the case as otherwise, the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner : SRI JAI KISHAN SOLANKI

Counsel for the Respondent No.1to3 :SRI SWAROOP OORILLA, SPL.G.P for State Tax

Counsel for the Respondent No.4 : SRI GADI PRAVEEN KUMAR, DY.SOL.GENERAL

W.P.No.9073 OF 2025

Between:

M/s Nexus Trading, 2-47, Geetha Nagar, Malkajigir, Medchal Malkajgiri, Telangana. Rep by its Authorized Signatory Mr. N.Venkata Murali Krishna, S/o N.L.Narsimham, aged about 57 Years, Occ- Business, R/o H.No.4-206-306, Geetha Nagar, Opp Anutex, Malkajgiri, Rangareddy District, Telangana.

...PETITIONER

AND

1. State of Telangana, Represented by its Principal Secretary to Government Revenue (CT-II) Department, Secretariat, Hyderabad.

2. The Commissioner of State Taxes State of Telangana, Commercial Taxes Complex M.J. Road Opposite Gandhi Bhavan, Nampally Hyderabad - 500 001

3. The Assistant Commissioner (ST), Malkajgiri Division - 1 Circle Malkajgiri Divisior, 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 or order or direction more particularly one in the nature of Writ of Mandamus declaring the action of Respondents in issuing impugned Summary of Show Cause Notices in DRC-01 vide Reference No.ZD360524069378Y Dt.31.05.2024 and subsequent proceedings in Form GST DRC-07 vide Reference No.ZD360824057467X dt.17.08.2024 U/s 73 of the CGST/SGST Act 2017 for the Tax Period 2019-20 without any physical or digital signature as illegal, arbitrary and in violation of Article 14, 19(1)(g) and 265 of the Constitution of India 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 pursuant to the impugned order dated 17.08.2024 along with proceedings in Form GST DRC-07 vide Reference No.ZD360824057467X U/s 73 of the CGST/SGST Act 2017 for the Tax Period 2019-20, pending disposal of the Writ Petition.

Counsel for the Petitioner : SRI SIRIPURAM KESHAVA

Counsel for the Respondents :SRI SWAROOP OORILLA, SPL.G.P for State Tax

The Court made the following: COMMON ORDER

THE HON'BLE THE ACTING CHIEF JUSTICE SUJOY PAUL

AND

THE HON'BLE SMT. JUSTICE RENUKA YARA

WRIT PETITION Nos.3374, 3667, 3830, 3886, 4021, 8628, 9030, 9045, 9046, 9049, 9056, 9069 and 9073 of 2025

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

Learned counsel Sri Shaik Jeelani Basha, Sri S Suri Babu, Sri Upadhyay Raghavender, Sri K.Laxma Reddy, Sri Jai Kishan Solanki, Sri B.Srinivas, Sri G.Narendra Chetty and Sri Siripuram Keshava for the petitioners and Sri Swaroop Oorilla, learned Special Government Pleader appearing for State Tax.

2. Regard being had to the similitude of the questions involved, on the joint request of learned counsel for the parties, the matters are analogously heard and decided by this common order.

3. Learned counsel for the petitioners and learned Special Government Pleader for State Tax submitted that since the impugned notice(s) and order(s) 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.

4. Accordingly, the impugned notice(s) and order(s) in these Writ Petitions are **set aside**. The consequential bank attachment(s), if any, shall also stand revoked. Liberty is reserved to the respondents to issue fresh show cause notice(s)/order(s) in accordance with law and, for undertaking this exercise afresh, the limitation will not be a hurdle for the respondents.

5. The Writ Petitions are **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. GOWRI SHANKAR
DEPUTY 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 Principal Secretary, Revenue (CT) Department, Telangana Secretariat, State of Telangana, Hyderabad.
4. The Secretary, Ministry of Finance, Union of India, North Block, New Delhi - 110 001.
5. The Chairman, Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes and Customs, North Block, Central Secretariat, New Delhi - 100 001.
6. The Assistant Commissioner (ST), Rajendra Nagar-2 Circle, Saroor Nagar Division, Hyderabad.
7. The Assistant Commissioner (ST), Ferozguda Circle, Hyderabad.

(Continued)

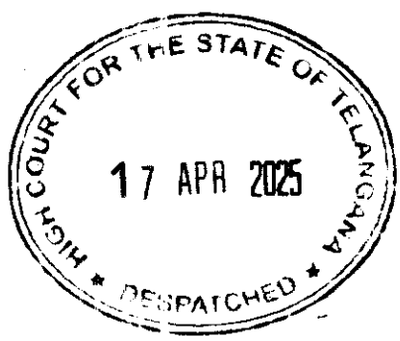
8. The Assistant Commissioner (ST), Ferozguda Circle, Hyderabad.
9. The Assistant Commissioner (ST), Ferozguda Circle, Hyderabad.
10. The Assistant Commissioner (State Tax), Asifabad Circle, H.No. 19-27, 1st Floor, Vyshnavi Complex, Near Flyover Bridge, Mancherial - 504208.
11. The Commissioner of State Tax, State of Telagnana Commercial taxes complex, M J Road, Opposite Gandhi Bhavan, Nampally, Hyderabad.
12. The Assistant Commissioner (ST) (FAC), Medak Circle, Nizamabad Divn.,Telangana.
13. The Asst. Commissioner (ST), Madhapur 6 Circle, Madhapur Division, T.G.
14. The Assistant Commissioner (ST), Medak, Nizamabad Divn.,Telangana.
15. The Assistant Commissioner (ST), Warangal Urban - 1 Circle, Hyderabad Rural Division, Nampally, Hyderabad.
16. The Assistant Commissioner (ST), Khammam-I Circle, Warangal Division, H. NO. 10-6-179/6, Ground Floor, Near P.V. Narasimha Rao Park, Beside NSP Office, Bhuranpuram Street, Khammam - 507001.
17. The Assistant Commissioner, Nacharam N 2 Circle, Malkajgiri Division, T.G.
18. The Assistant Commissioner (ST), Malkajgiri Division - 1 Circle Malkajgiri Division, Hyderabad Telangana
19. One CC to SRI SIRIPURAM KESHAVA, Advocate. [OPUC]
20. One CC to SRI G.NARENDRA CHETTY, Advocate. [OPUC]
21. One CC to SRI JAI KISHAN SOLANKI, Advocate. [OPUC]
22. One CC to SRI K.LAXMA REDDY, Advocate. [OPUC]
23. One CC to SRI UPADHYAY RAGHAVENDER, Advocate. [OPUC]
24. One CC to SRI S.SURI BABU, Advocate. [OPUC]
25. One CC to SRI PULIMAMIDI SHASHIDHAR REDDY, SC for CENTRAL GOVERNMENT. [OPUC]
26. One CC to SRI SHAIK JEELANI BASHA, Advocate. [OPUC]
27. One CC to SRI SWAROOP OORILLA, SPL.G.P for State Tax. [OPUC]
28. One CC to SRI GADI PRAVEEN KUMAR, (Deputy Solicitor General of India), High Court for the State of Telangana at Hyderabad. [OPUC]
29. One CC to SRI DOMINIC FERNANDES, Senior Standing Counsel for CBIC. [OPUC]
30. Two CD Copies.

BSK

BS

HIGH COURT

DATED:02/04/2025



COMMON ORDER

WP.Nos. 3374, 3667, 3830, 3886, 4021, 8628, 9030, 9045, 9046, 9049, 9056, 9069 & 9073 OF 2025

DISPOSING OF THE WRIT PETITIONS WITHOUT COSTS

(33) M.T
16/4/25