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

FRIDAY, THE TWENTY FIRST 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 NOS: 2441, 3979, 5023, 3807, 4332, 6913 AND 6930 OF 2025**

**W.P.No.2441 of 2025**

**Between:**

M/s. Balaji Industries, 15-8-511/3/B, Ground Floor and 1st Floor, Feelkhana, Hyderabad, Telangana- 500012 Represented by its Proprietrix, Mrs. Saraswati Bai, aged about 75 years, W/o. Late Shyamlal, R/o. 15-2-607, Maharaj Gunj, Hyderabad, Telangana- 500012.

**.....PETITIONER**

**AND**

1. The Assistant Commissioner ST, Begum Bazar, Charminar Division, 5th Floor, Gaganvihar Building, Nampally, Hyderabad-500 001.
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 toto 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 vide Ref no. ZD360724018285C dated 04.07.2024 and an unsigned impugned Summary Order in DRC-07 vide ref. no. ZD360824115405G dated 27.08.2024 both issued by the 1st Respondent 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.

**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 stay of operation of impugned Summary Order in DRC-07 vide ref. no. ZD360824115405G dated 27.08.2024 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 V.VEERESHAM**

**Counsel for the Respondents : SRI SWAROOP OORILLA, SPL. G.P FOR STATE TAX**

**W.P.NO: 3979 OF 2025**

**Between:**

M/s. Haritha Filling Station Komuravelli, Sy No. 224/A 224/B, Komuravelli, Cherial, Siddipet, Telangana- 506223, Represented by its Proprietor, Mrs. Jonnagani Aritha, aged about 43 years, W/o. Jonnagani Sudershan, 2-63, Narmetta Mandal, Akkarajpalli, Warangal- 506224

**.....PETITIONER**

**AND**

1. The Assistant Commissioner ST, Jangaon Circle, Warangal Division, 2nd Floor S1 and S2 Suryapet Road, Jangaon- 506167
2. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana
3. Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi rep by its Commissioner
4. Union of India, Ministry of Finance, Represented by its Secretary, 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 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 vide Ref no. ZD360222026759B dated 25.02.2022 and impugned Summary Order in DRC-07 vide ref no. ZD3604240489923 dated 23.04.2024 both issued by the 1st Respondent 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 Honble Court may deem fit and proper in the circumstances of the case. (ii) declaring that the Notification No. 09/2023-C.T dated 31.03.2023 issued by Respondent No. 3 and corresponding GO Ms. No. 118 dated 25.08.2023 issued by Respondent No. 2 and Notification No. 56/2023-CT dated 28.12.2023 issued by Respondent No. 3 and corresponding GO. Ms. 170 dated 30.12.2023 issued by Respondent No. 2, which extended the time limit for passing the orders, is without authority of law and ultra vires to the section 73(10) of the GST Act 2017 and Section 168A of CGST Act, 2017 and violative of articles 14, 19(1)(g), 21 and 265 of the Constitution of India.

**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 stay of operation of impugned Summary Order in DRC-07 vide ref. no. ZD3604240489923 dated 23.04.2024 issued by the Respondent No. 1 for the tax period 2018-19 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. V.VEERESHAM**

**Counsel for the Respondent Nos.1 & 2 : SRI SWAROOP OORILLA, SPL. G.P FOR STATE TAX**

**Counsel for the Respondent No.3 : SRI DOMINIC FERNANDES**

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

**W.P.NO: 5023 OF 2025**

**Between:**

M/s. MYK Infra, Represented by its Proprietrix, Mrs. B Sumalatha, aged about 39 years, Flat No.20, Amulya Raksha Residency, Road No.2, 7th Cross, Rocktown Colony, LB Nagar, Hyderabad, Telangana- 500074.

**.....PETITIONER**

**AND**

1. The Assistant Commissioner ST, Vanasthalipuram-1 Circle, Saroornagar Division, North wing, 7th floor, Gaganvihar Complex, Opp. Gandhi Bhavan, Nampally Hyderabad 500001.
2. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana.
3. Union Bank, Represented by its Manager, L.B. Nagar Branch, Hyderabad-500068.
4. Union of India, Ministry of Finance, Represented by its Secretary, North Block, New Delhi-110 001.
5. Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi Rep by its Commissioner.

**.....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 vide Ref no. ZD361210170733 dated 13/11/2021 and an unsigned impugned Summary Order in DRC-07 vide ref. no. ZD360424077271G dated 29/04/2024 both issued by the 1st Respondent 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 Rule 142(1A) of the CGST/ TGST Act, 2017 and 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) declare the Notification No. 79 of 2020 dated 15.10.2020 issued by the Respondent No. 5 amending the Rule 142 (1A) of the Central Goods and Services Tax Rules 2017 and corresponding G.Q.Ms No. 24, Rev. (CT-II) Dept., dt.09-02.2021 issued by Respondent No. 2 amending Rule.142(1A) of TGST Rules, 2017 as being without authority of law and ultra vires to the Section 73 of the Central Goods and Services Tax Act, 2017 and violative of Articles 14, 19(1)(g) and 21 of the Constitution of India as being without authority of law and ultra vires to the Section 73 of the Central Goods and Services Tax Act, 2017 and violative of Articles 14, 19(1)(g) and 21 of the Constitution of India and Pass such other order or orders as this court may deem fit and proper in the circumstances

of the case (iii) declare the Form DRC 13 dated 13.02.2025 issued in respect to FY 2018-19 is without authority of law and violative of articles 14, 19(1)(g), 21 and 265 of the Constitution of India and consequently set aside the same.

**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 stay of operation of impugned Summary Order in DRC-07 vide ref. no. ZD360424077271G dated 29.04.2024 issued by the Respondent No. 1 for the tax period 2018-19 under CGST/TGST Acts, 2017 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 stay operation of Form DRC 13 dated 13.02.2025 issued in respect to FY, 2018-19 by the Respondent No.1 to Respondent No. 3 and consequently allow the petitioner to operate their bank account.

**Counsel for the Petitioner : SRI V.VEERESHAM**

**Counsel for the Respondent Nos.1 & 2 : SRI SWAROOP OORILLA, SPL. G.P FOR STATE TAX**

**Counsel for the Respondent No.3 : --**

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

**Counsel for the Respondent No.5 : SRI DOMINIC FERNANDES**

**W.P.NO: 3807 OF 2025**

**Between:**

M/s. Sri Sai baba Enterprises, H.No. 23-79/25/1, P.No. 71, RK Nagar, Medchal - Malkajgiri, Hyderabad, Telangan-500047, Rep. by its Proprietor Mr. Anjaneyulu Atluri.

**.....PETITIONER**

**AND**

1. The Appellate Joint Commissioner (ST), Hyderabad Rural Division, Hyderabad.

2. The Assistant Commissioner (ST), Malkajgiri - III Circle, Malkajgiri Division, Hyderabad.
3. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Dr. B.R. Ambedkar, 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 rejecting the appeal order dated 18/09/2024 the same uploaded in the GST portal without either physically nor digitally signed which is contrary in Rule 26 (3) of the CGST Rules 2017, the appeal filed by the Petitioner under Section 107 of the Act, as the 1st Respondent has no power to condone the delay beyond four months, and the Summary of the Order in FORM GST DRC -07 of the 2nd Respondent, dated 31/12/2023 passed for the tax period July, 2017 to March, 2018 uploaded in the GST portal without either physically nor digitally signed which is contrary in Rule 26 (3) of the CGST Rules 2017, as legally unenforceable and non-est in the eye of law and set-aside the same, and as illegal arbitrary ab initio void contrary to the provisions of CGST Act and Rules 2017 under the Central Goods and Service Tax Act 2017 and the State Goods and Service Tax Act 2017. as arbitrary, contrary to the provisions of the CGST / SGST Act 2017, and without even issuing Form GST DRC -01A as contemplated under Rule 142 (1A) of Rules 2017, without jurisdiction and in violation of Principles of Natural Justice and consequently set aside the Appeal Rejection Proceedings of the 1st Respondent, dated 18/09/2024 uploaded in the GST Portal and Summary of the Order, dated 31/12/2023 of the 2nd Respondent.

**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 the Summary of the Order, dated 31/12/2023 passed by the 2nd Respondent for the tax period July, 2017 to March, 2018 under the

Central Goods and Service Tax Act 2017 and the State Goods and Service Tax Act 2017, 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 stay of all further proceedings pursuant to the by rejection order passed by the 1st Respondent and the 2nd Respondent issued the recovery of demand notice under section 78 of SGST Act 2017, vide Ref.No.MKJR-3/2024-25 Dated. 17/12/2024 for the tax period July, 2017 to March, 2018 under the Central Goods and Service Tax Act 2017 and the State Goods and Service Tax Act 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 VENKATRAM REDDY MANTUR**

**Counsel for the Respondent Nos.1 to 3 : SRI SWAROOP OORILLA, SPL. G.P FOR STATE TAX**

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

**Counsel for the Respondent No.5 : SRI DOMINIC FERNANDES**

**W.P.NO.4332 OF 2025**

**Between:**

M/s. Sri Venkata Ramana Constructions, Represented by its Partner Having Office at. H. No. 2-3-35 Penthouse, Sri Sai Residency 6, No)( Roads opp. IBP Petrol Bunk, Amberpet, Hyderabad, Telangana.

**.....PETITIONER**

**AND**

1. Deputy Commissioner (ST), STUI Secunderabad Division, Ameerpet, Hyderabad.
2. Commissioner of State Tax, Telangana, Commercial Tax Building, Nampally, Hyderabad.
3. State of Telangana, Rep. By its Principal Secretary (Revenue) CT, Department, Telangana, Secretariat Buildings, 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, Order or Direction more particularly, one, in the nature of Writ of Mandamus, setting aside and quashing the unsigned Show Cause notice issued u/s 73 dated 15.11.2021 and the unsigned attachment in Form No. DRC-01 issued to the Petitioner for the tax period 2018-19 as void and non-est in law, II. Set aside the assessment (audit) order dated 30.04.2024 levying tax, penalty and interest as invalid and without legal effect.

**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 not to take any further steps consequent to passing of the assessment (audit) order dated 30.04.2024 levying tax, penalty, interest.

**Counsel for the Petitioner : SRI P.SOMA SHEKAR REDDY**

**Counsel for the Respondents : SRI SWAROOP OORILLA, SPL. G.P FOR STATE TAX**

**W.P.NO: 6913 OF 2025**

**Between:**

M/s. Sri Srinivasa Traders, D.No.9-93/4/A, Ground Floor, PNR Colony, NH No.65, Pothireddi Pally, Sangareddy, Telangana, 502295 Rep.by it's Proprietor, Mr.Vengaldas Manikya Prabhu, aged about 49 years.

**.....PETITIONER**

**AND**

1. The State Tax Officer, Medak, Nizamabad, Telangana.
2. The Assistant Commissioner (ST), Medak, Nizamabad Division, Telangana.
3. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, 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 Writ of Mandamus or any other appropriate Writ or Order or

Direction declaring.(i) the action of the 1 and 2 Respondent in passing the Orders, dated 30.12.2023, the Summary of the Orders in Form GST DRC-07,dated 30.12.2023 and Proceedings dated 30.12.2023, levying SGST/CGST under Section 73 of the SGST/CGST Acts, 2017, for the tax period 2017- 18, without even issuing Form GST DRC-01A as contemplated under Rule 142(1 A) of the Rules 2017, without signature of the officer concerned in the Notice dated 29.09.2023 and Orders dated 30.12.2023 and Summary of the Orders dated 30.12.2023 by the 1 Respondent, and Proceedings dated 30.12.2023 passed by the 2nd Respondent, without DIN and not even granting an 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 Orders of the 1 Respondent dated 30.12.2023 and Proceedings dated 30.12.2023 for the same tax period i.e. 2017-18 by passing multiple rank officers is not valid in the eye of law, (ii) the action of the 2nd Respondent in uploading alleged show cause notices and orders in the window Addl. Notices and Orders instead of uploading in the window Notices and Orders. Hence, the orders of the 1 and 2nd Respondents is not valid in the eye of law. Therefore, the notices and orders passed by the 1 and 2nd Respondents are 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 the Order, dated 30.12.2023, Summary of the Orders in Form GST DRC-07, dated 30.12.2023 passed by the 1st Respondent and Proceedings dated 30.12.2023 passed by the 2nd Respondent, for the tax period 2017-18 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 Respondents : SRI SWAROOP OORILLA, SPL. G.P FOR STATE TAX**

**W.P.NO: 6930 OF 2025**

**Between:**

M/s. Associated Transporters, 1-8-449/4/10, Pattigadda, Begumpet, Secunderabad, Hyderabad, Telangana - 500 003 Rep.by its Manager, Mr. Yerra Narsinga Rao, aged about 39 years.

**.....PETITIONER**

**AND**

1. The Assistant Commissioner (ST), Begumpet-2, Begumpet, Hyderabad.
2. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department Telangana Secretariat, Hyderabad. State of 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 Writ of Mandamus or any other appropriate Writ or Order or Direction declaring. (1) the action of the 1st Respondent in passing the Order, dated 30.04.2024, the Summary of the Order in Form GST DRC-07, dated 30.04.2024 and Proceedings dated 25.04.2024 passed by the 1st Respondent, levying CGST/SGST under Section 73(10) of the CGST/SGST Act, 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 Show Cause Notice and Orders dated 30.04.2024 and Summary of the Order dated 30.04.2024 passed by the 1st Respondent, and without generating DIN in the Notices and Orders is not valid in the eye of law and not even granted an 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 Order dated 30.04.2024, the summary of the Order dated 30.04.2024 and Proceedings dated 25.04.2024 passed by the 1st Respondent for the tax period 2018-19, 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 the Order, dated 30.04.2024, the Summary of the Orders in Form GST DRC-07, dated 30.04.2024 and Proceedings, dated 25.04.2024 passed by the 1St Respondent, for the tax period 2018-19 under the CGST/SGST Acts 2017, and also suspend the Arrear Notice dated 23.11.2024, 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 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 PETITON Nos.2441, 3979, 5023, 3807, 4332, 6913 & 6930 of 2025**

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

Sri V.Veeresham, learned counsel for the petitioner(s) in W.P.Nos.2441, 3979 & 5023 of 2025; Sri Venkatram Reddy Mantur, learned counsel for the petitioner(s) in W.P.No.3807 of 2025; Sri P. Soma Shekar Reddy, learned counsel for the petitioner(s) in W.P.No.4332 of 2025 and Sri Shaik Jeelani Basha, learned counsel for the petitioner(s) in W.P.Nos.6913 & 6930 of 2025 and Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, for the respondent(s)-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 were 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/-MOHD.ISMAIL
ASSISTANT REGISTRAR

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SECTION OFFICER

To

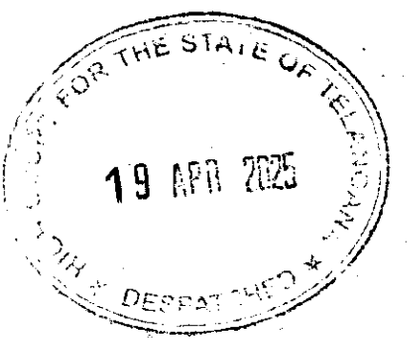
1. The Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad, State of Telangana at Hyderabad.
2. The Assistant Commissioner ST, Begum Bazar, Charminar Division, 5th Floor, Gaganvihar Building, Nampally, Hyderabad-500 001.
3. The Commissioner, Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi.
4. The Secretary, Union of India, Ministry of Finance, North Block, New Delhi-110001
5. The Assistant Commissioner ST, Vanasthalipuram-1 Circle, Saroornagar Division, North wing, 7th floor, Gaganvihar Complex, Opp. Gandhi Bhavan, Nampally Hyderabad 500001.
6. The Principal Secretary to Government, Revenue Department (Commercial Tax), State of Telangana at Hyderabad, Telangana.

7. The Manager, Union Bank, L.B. Nagar Branch, Hyderabad- 500068.
8. The State Tax Officer, Medak, Nizamabad, Telangana.
9. The Assistant Commissioner (ST), Medak, Nizamabad Division, Telangana.
10. The Deputy Commissioner (ST), STUI Secunderabad Division, Ameerpet, Hyderabad.
11. The Assistant Commissioner ST, Jangaon Circle, Warangal Division, 2nd Floor S1 and S2 Suryapet Road, Jangaon- 506167
12. The Appellate Joint Commissioner (ST), Hyderabad Rural Division, Hyderabad
13. The Assistant Commissioner (ST), Malkajgiri - III Circle, Malkajgiri Division, Hyderabad.
14. The Principal Secretary, Revenue (CT) Department, Dr. B.R. Ambedkar, Telangana Secretariat, State of Telangana at Hyderabad.
15. The Chairman, Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi - 100 001.
16. One CC to SRI SHAIK JEELANI BASHA, Advocate [OPUC]
17. One CC to SRI SWAROOP OORILLA, SPL. G.P FOR STATE TAX, Advocate [OPUC]
18. One CC to SRI V.VEERESHAM, Advocate (OPUC)
19. One CC to SRI P.SOMA SHEKAR REDDY, Advocate (OPUC)
20. One CC to SRI DOMINIC FERNANDES, Advocate (OPUC)
21. One CC to SRI GADI PRAVEEN KUMAR, DEPUTY SOLICITOR GENERAL OF INDIA, Advocate (OPUC)
22. One CC to SRI VENKATRAM REDDY MANTUR, Advocate (OPUC)
23. Two CD Copies

**SA**
**LS**

HIGH COURT

DATED:21/03/2025




COMMON ORDER

W.P.Nos.2441, 3979, 5023,
3807, 4332, 6913
AND 6930 OF 2025

DISPOSING OF THE WRIT PETITIONS

WITHOUT COSTS.

25 copies
KR
8/4/25