[3446]

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

TUESDAY, THE TWENTY FIFTH DAY OF MARCH
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HON'BLE THE ACTING CHIEF JUSTICE SUJOY PAUL
AND
THE HON'BLE SMT. JUSTICE RENUKA YARA

WRIT PETITION Nos. 3694, 3697, 3770, 3771, 3875, 3882, 3887, 3981, 4178, 4183, 4281, 3956, 3947, 3966, 4117 AND 4987 OF 2025

WRIT PETITION NO: 3694 OF 2025

Between:

M/s.Arunarthi Sudershanam, rep. by its Proprietor Sri A.Naveen Kumar, H.No. 1-9-1/1/E/1/A, Vasavi Colony, Medak, Telangana.

AND **...PETITIONER**

1. The State of Telangana, rep. by the Principal Secretary, Revenue (CT) Department, Secretariat, Hyderabad, Telangana.
2. The State Tax Officer, Medak, Nizamabad Division, 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 passing the impugned order dated 28.04.2024 in DRC-07 vide GST No.36AQTPA0862H1ZS for the year 2018-19 under the CGST and SGST Act, 2017 as being void, illegal, 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 impugned order of the 2nd respondent dated 23.04.2024 in DRC-07 vide GST No.36AQTPA0862H1ZS for the year 2018-19 under the CGST and SGST Acts.

Counsel for the Petitioner: SRI K. LAXMA REDDY

Counsel for the Respondents: SRI T. CHAITANYA KIRAN, AGP
REPRESENTING SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT PLEADER FOR STATE TAX

WRIT PETITION NO: 3697 OF 2025

Between:

M/s.Prasuna Infra Private Limited, rep. by its Director Sri J.Venugopal Plot No.322, Sai Bhagvan Colony, Beeramguda, Sangareddy, Telangana.

...PETITIONER

AND

1. The State of Telangana, rep.by the Principal Secretary, Revenue (CT) Department, Secretariat, Hyderabad, Telangana.
2. The State Tax Officer, Medak, Nizamabad Division, 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 passing the impugned dated 29.08.2024 in DRC-07 vide GST No.36AAICP6198H1ZV for the year 2019-20 under the CGST/SGST Act as being void, illegal, 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 impugned order of the 2nd respondent dated 29.08.2024 in DRC-07 vide GST No.36AAICP6198H1ZV for the year 2019-20 under the CGST/SGST Act.

Counsel for the Petitioner: SRI K. LAXMA REDDY

Counsel for the Respondents: SRI T. CHAITANYA KIRAN, AGP
REPRESENTING SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT PLEADER FOR STATE TAX

WRIT PETITION NO: 3770 OF 2025

Between:

M/s.Prasuna Infra Private Limited, rep. by its Director Sri J.Venugopal Plot No.322, Sai Bhagvan Colony, Beeramguda, Sangareddy, Telangana.

AND **...PETITIONER**

1. The State of Telangana, rep.by the Principal Secretary, Revenue (CT) Department, Secretariat, Hyderabad, Telangana.
2. The State Tax Officer, Medak, Nizamabad Division, 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 passing the impugned dated 29.12.2023 in DRC-07 vide GST No.36AAICP6198H1ZV for the year 2017-18 under the CGST/SGST Act as being void, illegal, 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 impugned order of the 2nd respondent dated 30.12.2023 in DRC-07 vide GST No.36AAICP6198H1ZV for the year 2017-18 under the CGST/SGST Act.

Counsel for the Petitioner: SRI K. LAXMA REDDY

Counsel for the Respondents: SRI T. CHAITANYA KIRAN, AGP
REPRESENTING SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT PLEADER FOR STATE TAX

WRIT PETITION NO: 3771 OF 2025

Between:

M/s.Prasuna Infra Private Limited, rep. by its Director Sri J.Venugopal Plot No.322, Sai Bhagvan Colony, Beeramguda, Sangareddy, Telangana.

...PETITIONER

AND

1. The State of Telangana, rep.by the Principal Secretary, Revenue (CT) Department, Secretariat, Hyderabad, Telangana.
2. The State Tax Officer, Medak, Nizamabad Division, 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 passing the impugned order dated 30.04.2024 in DRC-07 vide GSTIN No.36AAICP6198H1ZV for the year 2018-19 under the CGST and SGST Act, 2017 as being void, illegal, 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 impugned order of the 2nd respondent dated 30.04.2024 in DRC-07 vide GSTIN No.36AAICP6198H1ZV for the year 2018-19 under the CGST and SGST Acts.

Counsel for the Petitioner: SRI K. LAXMA REDDY

Counsel for the Respondents: SRI T. CHAITANYA KIRAN, AGP
REPRESENTING SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT PLEADER FOR STATE TAX

WRIT PETITION NO: 3875 OF 2025

Between:

M/s.Rakhi Distributors, rep.by its Prop.V.Hanumantha Rao, Plot No.320, Bhavanipuram Colony, Chanda Nagar, Hyderabad, Telangana.

AND **...PETITIONER**

1. The State of Telangana, rep.by the Principal Secretary, Revenue (CT) Department, Secretariat, Hyderabad, Telangana.
2. The Assistant, Commissioner (ST), Medak, Nizamabad Division, 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 passing the impugned order dated 29.08.2024 in DRC-07 vide GSTIN No.36ADRPV9034B1Z6 for the year 2018-19 under the CGST and SGST Act, 2017 as being void, illegal, 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 impugned order dated 29.08.2024 in DRC-07 vide GSTIN No.36ADRPV9034B1Z6 for the year 2018-19 under the CGST and SGST Acts.

Counsel for the Petitioner: SRI K. LAXMA REDDY

Counsel for the Respondents: SRI T. CHAITANYA KIRAN, AGP
REPRESENTING SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT PLEADER FOR STATE TAX

WRIT PETITION NO: 3882 OF 2025

Between:

M/s.Ravi Chakra Machine Tools, rep. by its Proprietor Smt.Eswari Tirumani H.No.24-60/4, Raod No.1, Kakatiyanagar, Ramachandrapuram, Sangareddy, Telangana.

...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 Division, 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 passing the impugned order dated 29.08 2024 in DRC-07 vide GSTIN No.36ACQPT6223L1ZX for the year 2019-20 under the CGST and SGST Act, 2017 as being void, illegal, 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 impugned order of the 2nd respondent dated 29.08.2024 in DRC-07 vide GSTIN No.36ACQPT6223L1ZX for the year 2019-20 under the CGST and SGST Acts.

Counsel for the Petitioner: SRI K. LAXMA REDDY

Counsel for the Respondents: SRI T. CHAITANYA KIRAN, AGP
REPRESENTING SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT PLEADER FOR STATE TAX

WRIT PETITION NO: 3887 OF 2025

Between:

M/s. Rakhi Distributors, rep.by its Prop.V.Hanumantha Rao, Plot No.320, Bhavanipuram Colony, Chanda Nagar, Hyderabad, Telangana.

AND **...PETITIONER**

1. The State of Telangana, rep.by the Principal Secretary, Revenue (CT) Department, Secretariat, Hyderabad, Telangana.
2. The Assistant Commissioner (ST), Medak, Nizamabad Division, 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 passing the impugned order dated 30.12.2023 in DRC-07 vide GSTIN No.36ADRPV9034B1Z6 for the year 2017-18 under the CGST and SGST Act, 2017 as being void, illegal, 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 impugned order of the 2nd respondent dated 30.12.2023 in DRC-07 vide GSTIN No.36ADRPV9034B1Z6 for the year 2017-18 under the CGST and SGST Acts.

Counsel for the Petitioner: SRI K. LAXMA REDDY

Counsel for the Respondents: SRI T. CHAITANYA KIRAN, AGP
REPRESENTING SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT PLEADER FOR STATE TAX

WRIT PETITION NO: 3981 OF 2025

Between:

M/s.Rakhi Distributors, rep.by its Prop.V.Hanumantha Rao, Plot No.320, Bhavanipuram Colony, Chanda Nagar, Hyderabad, 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 Division, 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 passing the impugned order dated 29/04/2024 in DRC-07 vide GSTIN No.36ADRPV9034B1Z6 for the year 2018 - 19 under the CGST and SGST Act, 2017 as being void, illegal, 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 impugned order dated 29.04.2024 in DRC-07 vide GSTIN No.36ADRPV9034B1Z6 for the year 2019-20 under the CGST and SGST Acts.

Counsel for the Petitioner: SRI K. LAXMA REDDY

Counsel for the Respondents: SRI T. CHAITANYA KIRAN, AGP
REPRESENTING SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT PLEADER FOR STATE TAX

WRIT PETITION NO: 4178 OF 2025

Between:

M/s.Thripura Enterprises, rep. by its Proprietor Sri Rangaiah Aleti H.No.6-69/1, Main Road, Siddipet, Telangana

AND **...PETITIONER**

1. The State of Telangana, rep.by the Principal Secretary, Revenue (CT) Department, Secretariat, Hyderabad, Telangana.
2. The Assistant Commissioner (ST), Medak, Nizamabad Division, 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 passing the impugned order dated 30.12.2023 in DRC-07 vide GSTIN No.36ASRPA8670P1ZV for the year 2017-18 under the CGST and SGST Act, 2017 as being void, illegal, 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 impugned order of the 2nd respondent dated 30.12.2023 in DRC-07 vide GSTIN No.36ASRPA8670P1ZV for the year 2017-18 under the CGST and SGST Acts.

Counsel for the Petitioner: SRI K. LAXMA REDDY

Counsel for the Respondents: SRI T. CHAITANYA KIRAN, AGP
REPRESENTING SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT PLEADER FOR STATE TAX

WRIT PETITION NO: 4183 OF 2025

Between:

M/s.Sai Santhoshi Industries, Rep.by its Partner Sri Ch.Balakishan, Sy.No.320, 322 and 315, Karimnagar Road, Ramunipatla Village, Chinnakodur Mandal, Siddipet, Medak District.

...PETITIONER

AND

1. The State of Telangana, rep.by the Principal Secretary, Revenue (CT) Department, Secretariat, Hyderabad, Telangana
2. The State Tax Officer, Medak, Nizamabad Division.

...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 passing the impugned order dated 23.12.2023 in DRC-07 for the year 2017-18 determining the tax liability at Rs.7,14,796/- under the CGST/SGST Act, 2017, as illegal, perverse and unsustainable in law as the same is not signed either electronically or digitally.

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 23/12/2023 in DRC-07 for the year 2017-18 determining the tax liability at Rs.7,14,796/- under the CGST/SGST Act 2017.

Counsel for the Petitioner: SRI K. LAXMA REDDY

Counsel for the Respondents: SRI T. CHAITANYA KIRAN, AGP
REPRESENTING SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT PLEADER FOR STATE TAX

WRIT PETITION NO: 4281 OF 2025

Between:

M/s.Thripura Enterprises, Rep. by its Proprietor Sri Rangaiah Aleti, H.No.6-69/1, Main Road, Siddipet, 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 Division, 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 passing the impugned order dated 30/0/.2024 in DRC-07 vide GSTIN No.36ASRPA8670PIZV for the year 2018-19 under the CGST and SGST, Act, 2017 as being void, illegal, 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 impugned order of the 2nd respondent dated 30/04/2024 in DRC-07 vide GSTIN No.36ASRPA8670P1ZV for the year 2018-19 under the CGST and SGST Acts.

Counsel for the Petitioner: SRI K. LAXMA REDDY

Counsel for the Respondents: SRI T. CHAITANYA KIRAN, AGP
REPRESENTING SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT PLEADER FOR STATE TAX

WRIT PETITION NO: 3956 OF 2025

Between:

M/s. Aditya Trading Corporation, rep. by its Proprietrix, Mrs. Suchitra Ravi Gajula, # C-17/2, Industrial Park, Moulali, Hyderabad District-500040

...PETITIONER

AND

1. Assistant Commissioner (State Tax), Malkajgiri-III Circle, Malkajgiri Division, Hyderabad.
2. State of Telangana, rep. by its Chief Secretary, and Special Chief Secretary to Government (FAC), State Tax Department, 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.
4. Central Board of Indirect Taxes and Customs, GST Policy Wing, Government of India, Ministry of Finance, New Delhi, rep. by its Commissioner (GST).
5. The Bank Manager, IDBI Bank Limited, 8-3-214/7/2, Bandari Complex, OPP. SR Nagar Bus Stand, Near e-seva, Hyderabad-500 038.

...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 or order or direction declaring the show cause notice dated 14/11/2021 and adjudication order dated 30/12/2023 passed by the 1st Respondent for the tax period 2017-18 under Section 73 of the CGST and SGST Act as being a nullity and non-est in law on account of not having any signatures on them and also contrary to Rule 142(1A) of CGST Rules, 2017 for not issuing Form GST DRC-01A.

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 bank attachment notice issued by the 1st Respondent for recovery of the disputed amounts for the tax period 2017-18 in Form GST DRC-13 dated 18/01/2025 to the 5th Respondent under Section 79(1)(c) of the GST Act, pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

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 grant stay of all further proceedings pursuant to the impugned order dated 30/12/2023 and proceedings in Form GST DRC-07 in Ref.No.ZD361223064171S dated 30/12/2023 passed by the 1st Respondent for the tax period 2017-18, pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: SRI KARTHIK RAMANA PUTTAMREDDY

Counsel for the Respondents No.1 & 2: SRI T. CHAITANYA KIRAN, AGP REPRESENTING SRI SWAROOP OORILLA, SPECIAL GOVERNMENT PLEADER FOR STATE TAX

Counsel for the Respondent No.3: SRI PULIMAMIDI SHASHIDHAR REDDY, S.C. FOR CENTRAL GOVERNMENT

Counsel for the Respondent No.4: Mr. DOMINIC FERNANDES, Sr. COUNSEL FOR CBIC

Counsel for the Respondent No.5: --

WRIT PETITION NO: 3947 OF 2025

Between:

M/s. Aditya Trading Corporation, rep. by its Proprietrix, Mrs. Suchitra Ravi Gajula, # C-17/2, Industrial Park, Moulali, Hyderabad District-500040

AND

...PETITIONER

1. Assistant Commissioner (State Tax), Malkajgiri-III Circle, Malkajgiri Division, Hyderabad.
2. State of Telangana, rep. by its Chief Secretary and Special Chief Secretary to Government (FAC), State Tax Department, 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.
4. Central Board of Indirect Taxes and Customs, GST Policy Wing, Government of India, Ministry of Finance, New Delhi, rep. by its Commissioner (GST).
5. The Bank Manager, IDBI Bank Limited, 8-3-214/7/2, Bandari Complex, OPP. SR Nagar Bus Stand, Near e-seva, Hyderabad-500 038.

...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 or order or direction declaring the show cause notice dated 31.01.2024 and adjudication order dated 30.04.2024 passed by the Is Respondent for the tax period 2018-19 under Section 73 of the CGST and SGST Act as being a nullity and non-est in law on account of not having any signatures on them and also contrary to Rule 142(1A) of CGST Rules, 2017 for not issuing Form GST DRC-01A.

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 bank attachment notice issued by the 1st Respondent for recovery of the disputed amounts for the tax period 2018-19 in Form GST DRC-13 dated 18.01.2025 to the 5th Respondent under Section 79(1)(c) of the GST Act, pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

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 be pleased to grant stay of all further proceedings pursuant to the impugned order dated 30.04.2024 and proceedings in Form GST DRC-07 in Ref.No.ZD360524000900U dated 30.04.2024 passed by the 1st Respondent for the tax period 2018-19, pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: SRI KARTHIK RAMANA PUTTAMREDDY

Counsel for the Respondents No.1 & 2: SRI T. CHAITANYA KIRAN, AGP REPRESENTING SRI SWAROOP OORILLA, SPECIAL GOVERNMENT PLEADER FOR STATE TAX

Counsel for the Respondent No.3: SRI PULIMAMIDI SHASHIDHAR REDDY, S.C. FOR CENTRAL GOVERNMENT

Counsel for the Respondent No.4: Mr. DOMINIC FERNANDES, Sr. COUNSEL FOR CBIC

Counsel for the Respondent No.5: --

WRIT PETITION NO: 3966 OF 2025

Between:

M/s. Aditya Trading Corporation, rep. by its Proprietrix, Mrs. Suchitra Ravi Gajula, # C-17/2, Industrial Park, Moulali, Hyderabad District-500040

...PETITIONER

AND

1. Assistant Commissioner (State Tax), Malkajgiri-III Circle, Malkajgiri Division, Hyderabad.
2. State of Telangana, rep. by its Chief Secretary and Special Chief Secretary to Government (FAC), State Tax Department, 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.
4. Central Board of Indirect Taxes and Customs, GST Policy Wing, Government of India, Ministry of Finance, New Delhi, rep. by its Commissioner (GST).
5. The Bank Manager, IDBI Bank Limited, 8-3-214/7/2, Bandari Complex, OPP. SR Nagar Bus Stand, Near e-seva, Hyderabad-500 038

...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 or order or direction declaring the show cause notice dated 14/11/2021 and adjudication order dated 29.04.2024 passed by the 1st Respondent for the tax period 2018-19 under Section 73 of the CGST and SGST Act as being a nullity and non-est in law on account of not having any signatures on them and also contrary to Rule 142(1A) of CGST Rules, 2017 for not issuing Form GST DRC-01A.

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 bank attachment notice issued by the 1st Respondent for recovery of the disputed amounts for the tax period 2018-19 in Form GST DRC-13 dated

18.01.2025 to the 5th Respondent under Section 79(1)(c) of the GST Act, pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

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 grant stay of all further proceedings pursuant to the impugned order dated 29.04.2024 and proceedings in Form GST DRC-07 in Ref.No.ZD360424082256B dated 29.04.2024 passed by the 1st Respondent for the tax period 2018-19, pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: SRI KARTHIK RAMANA PUTTAMREDDY

Counsel for the Respondents No.1 & 2: SRI T. CHAITANYA KIRAN, AGP REPRESENTING SRI SWAROOP OORILLA, SPECIAL GOVERNMENT PLEADER FOR STATE TAX

Counsel for the Respondent No.3: SRI PULIMAMIDI SHASHIDHAR REDDY, S.C. FOR CENTRAL GOVERNMENT

Counsel for the Respondent No.4: Mr. DOMINIC FERNANDES, Sr. COUNSEL FOR CBIC

Counsel for the Respondent No.5: --

WRIT PETITION NO: 4117 OF 2025

Between:

M/s. Aditya Trading Corporation, rep. by its Proprietrix, Mrs. Suchitra Ravi Gajula, # C-17/2, Industrial Park, Moulali, Hyderabad District-500040

...PETITIONER

AND

1. Assistant Commissioner (State Tax), Malkajgiri-III Circle, Malkajgiri Division, Hyderabad
2. State of Telangana, rep. by its Chief Secretary, and Special Chief Secretary to Government (FAC), State Tax Department, 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.

4. Central Board of Indirect Taxes and Customs, GST Policy Wing, Government of India, Ministry of Finance, New Delhi, rep. by its Commissioner (GST).
5. The Bank Manager, IDBI Bank Limited, 8-3-214/7/2, Bandari Complex, OPP. SR Nagar Bus Stand, Near e-seva, Hyderabad-500 038.

...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 or order or direction declaring the show cause notice dated 14.11.2021 and adjudication order dated 25.8.2024 passed by the 1st Respondent for the tax period 2019-20 under Section 73 of the CGST and SGST Act as being a nullity and non-est in law on account of not having any signatures on them and also contrary to Rule 142(1A) of CGST Rules, 2017 for not issuing Form GST DRC-01A.

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 bank attachment notice issued by the 1st Respondent for recovery of the disputed amounts for the tax period 2019-20 in Form GST DRC-13 dated 18/01/2025 to the 5th Respondent under Section 79(1)(c) of the GST Act, pending disposal of the Writ Petition as otherwise the petitioner will be put to serve loss and hard ship.

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 grant stay of all further proceedings pursuant to the impugned order dated 25.8.2024 and proceedings in Form GST DRC-07 in Ref.No.ZD360824102904D dated 25.8.2024 passed by the 1st Respondent for the tax period 2019-20, pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: SRI KARTHIK RAMANA PUTTAMREDDY

Counsel for the Respondents No.1 & 2: SRI T. CHAITANYA KIRAN, AGP REPRESENTING SRI SWAROOP OORILLA, SPECIAL GOVERNMENT PLEADER FOR STATE TAX

Counsel for the Respondent No.3: SRI GADI PRAVEEN KUMAR, DEPUTY SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.4: Mr. DOMINIC FERNANDES, Sr. COUNSEL FOR CBIC

Counsel for the Respondent No.5: --

WRIT PETITION NO: 4987 OF 2025

Between:

M/s. Rajesh Silk House, rep. by its Proprietor, Mr. Rajesh Kumar Malpani, 20-4-1076-1077, Ground Floor, Khilwat Lane, Moti Galli, New Lad Bazar, Hyderabad-500 002.

...PETITIONER

AND

1. Assistant Commissioner (State Tax), Lad Bazaar Circle, Charminar Division, Hyderabad.
2. State of Telangana, rep. by its Chief Secretary, and Special Chief Secretary to Government (FAC), State Tax Department, 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.
4. Central Board of Indirect Taxes and Customs, GST Policy Wing, Government of India, Ministry of Finance, New Delhi, rep. by its Commissioner (GST).

...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 or order or direction declaring the show cause notice dated 31.1.2024 and adjudication order dated 30.4.2024 passed by the 1st Respondent for the tax period 2018-19 under Section 73 of the CGST and SGST Act as being a nullity and non-est in law on account of being barred by limitation under Section 73(2) of the GST Act, not having any signatures and also contrary to Rule 142(1A) of CGST Rules, 2017.

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 30.4.2024 and proceedings in Form GST DRC-07 in Ref.No.ZD3604240937975 dated 30.4.2024 passed by the 1st Respondent for the tax period 2018-19, pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: SRI KARTHIK RAMANA PUTTAMREDDY

Counsel for the Respondents No.1 & 2: SRI T. CHAITANYA KIRAN, AGP REPRESENTING SRI SWAROOP OORILLA, SPECIAL GOVERNMENT PLEADER FOR STATE TAX

Counsel for the Respondent No.3: SRI G. VENKATESHVARLU, S.C. FOR CENTRAL GOVERNMENT

Counsel for the Respondent No.4: Mr. DOMINIC FERNANDES, Sr. COUNSEL FOR CBIC

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. 3694, 3697, 3770, 3771, 3875, 3882, 3887, 3981, 4178, 4183, 4281, 3956, 3947, 3966, 4117 and 4987 of 2025

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

Learned counsel Sri K.Laxma Reddy and Sri Karthik Ramana Puttamreddy, for the petitioners and Sri T. Chaitanya Kiran, learned Assistant Government Pleader representing 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 Principal Secretary, Revenue (CT) Department, State of Telangana, Secretariat, Hyderabad, Telangana.
2. The State Tax Officer, Medak, Nizamabad Division, Telangana.
3. The Assistant Commissioner (ST)(FAC), Medak Circle, Nizamabad Division, Telangana
4. The Assistant Commissioner (State Tax), Malkajgiri-III Circle, Malkajgiri Division, Hyderabad.
5. The Chief Secretary and Special Chief Secretary to Government (FAC), State Tax Department, State of Telangana, Secretariat, Hyderabad.
6. The Secretary, Ministry of Finance, Government of India, Union of India, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110 001.
7. The Commissioner (GST), Central Board of Indirect Taxes and Customs, GST Policy Wing, Government of India, Ministry of Finance, New Delhi.
8. One CC to SRI K. LAXMA REDDY, Advocate [OPUC]
9. One CC to SRI SWAROOP OORILLA, Special Government Pleader for State Tax [OPUC]
10. One CC to SRI KARTHIK RAMANA PUTTAMREDDY, Advocate [OPUC]

11. One CC to SRI PULIMAMIDI SHASHIDHAR REDDY, S.C. for Central Government [OPUC]

12. One CC to Mr. DOMINIC FERNANDES, Sr. Counsel for CBIC [OPUC]

13. One CC to SRI GADI PRAVEEN KUMAR, Deputy Solicitor General of India [OPUC]

14. One CC to SRI G. VENKATESHVARLU, S.C. for Central Government [OPUC]

15. Two CD Copies

MP
BS

HIGH COURT

DATED:25/03/2025



COMMON ORDER

W.P. Nos. 3694, 3697, 3770, 3771, 3875, 3882, 3887, 3981, 4178, 4183, 4281, 3956, 3947, 3966, 4117 AND 4987 OF 2025

DISPOSING OF THE WRIT PETITIONS WITHOUT COSTS

(17) M.T 17/4/25