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

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

PRESENT

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

WRIT PETITION NO: 3663 OF 2025

Between:

M/s. Reserve Mines and Infra Private Limited, 3-5-296, Azmathpura, Karimnagar, Karimnagar District, Telangana - 505001, Rep. by its Director, Samrat Ravikanti.

...PETITIONER

AND

1. The Deputy Commissioner (ST), O/o The Commissioner of State Tax, Enforcement Wing, C.T. Building, M.J. Road, Nampally, Hyderabad -500001, Telangana.
2. The Assistant Commissioner (ST), Karimnagar Circle, Karimnagar-I, D. No. 7-1-25, 1st Floor, T.N.G.O. Building, Mankamma Thota, Karimnagar, Karimnagar District, Telangana - 505001.
3. The State of Telangana, Rep. by the Principal Secretary to the Government, Revenue (CT) Department, Telangana Secretariat Building, Hyderabad, Telangana.
4. 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 declaring that the impugned Ex-Parte Assessment Order passed by the First Respondent in. Form DRC-07 under Section 74 of the GST Acts, 2017, vide, Reference No. ZD361024024806L, dated 23-10-2024, for the Financial Year 2018-19, even though the ingredients for invoking S. 74 are not available, without valid DIN, pursuant to an invalid Show Cause Notice issued without DIN and signature/ digital signature, without physically serving show cause notice and reminders, on the basis of a single authorization from the Additional Commissioner (CT), Enft.-2, Hyderabad, is without jurisdiction, contrary to law,

violative of the principles of natural justice, invalid, deemed to have not been issued, not an order in the eye of law, arbitrary, capricious, even on merits not sustainable, 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, interest and penalty, pursuant to the impugned Ex-Parte Assessment Order passed by the First Respondent in Form DRC-07 under Section 74 of the GST Acts, 2017, vide Reference No. ZD361024024806L, dated 23-10-2024, for the Financial Year 2018-19.

Counsel for the Petitioner: SRI SHANKAR G.N.G FOR SRI G.NARENDRA CHETTY

Counsel for the Respondent Nos.1 TO 3: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax

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

The Court made the following: ORDER

THE HON'BLE THE ACTING CHIEF JUSTICE SUJOY PAUL

AND

THE HON'BLE SMT. JUSTICE RENUKA YARA

WRIT PETITION No.3663 of 2025

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

Sri Shankar G.N.G., learned counsel appearing for Sri G.Narendra Chetty, learned counsel for the petitioner and Sri Swaroop Oorilla, learned Special Government Pleader for State Tax appearing for the respondent Nos.1 to 3.

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

3. Accordingly, the impugned notice and order are **set aside**. Liberty is reserved to the respondents to issue fresh show cause notice/order in accordance with law and, for undertaking this exercise afresh, the limitation will not be a hurdle for the respondents.

4. The Writ Petition is **disposed of** without expressing any opinion on the merits of the case. No costs.

Interlocutory applications, if any pending, shall also stand closed.

SD/-V.KAVITHA
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Deputy Commissioner (ST), O/o The Commissioner of State Tax, Enforcement Wing, C.T. Building, M.J. Road, Nampally, Hyderabad -500001, Telangana.
2. The Assistant Commissioner (ST), Karimnagar Circle, Karimnagar-I, D. No. 7-1-25, 1st Floor, T.N.G.O. Building, Mankamma Thota, Karimnagar, Karimnagar District, Telangana - 505001.
3. The the Principal Secretary to the Government, Revenue (CT) Department, Telangana Secretariat Building, Hyderabad, Telangana, State of Telangana.
4. The Secretary (Finance), Union of India, Ministry of Finance, North Block, New Delhi 110001.
5. One CC to SRI G.NARENDRA CHETTY, Advocate [OPUC]
6. One CC to SRI SWAROOP OORILLA, Special Govt Pleader for State Tax Advocate [OPUC]
7. One CC to SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA [OPUC]
8. Two CD Copies

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HIGH COURT

DATED:18/03/2025



ORDER

WP.No.3663 of 2025

DISPOSING OF THE WRIT PETITION WITHOUT COSTS

BA

(10) 27/3/25