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

WEDNESDAY, THE NINETEENTH 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: 21268 OF 2024 and 1464, 6011, 7003 & 7049 of 2025

WRIT PETITION NO: 21268 OF 2024

Between:

M/s. Heavy Metal Recycling Company, Represented by the Proprietor. Sri Muzeeb Syed, H.N0.2-6-478 JAIPURI COLONY, Ground Floor, Jaipuri Colony , Nagole Village, Hyderabad, Rangareddy, Telangana, 500068.

...PETITIONER

AND

1. Assistant Commissioner of State Tax, Vanasthalipuram-II Circle, Saroonagar Division, Address. 5-4-435, 5th Floor, Old Kakatiya Hotel, Nampally Station Road, Nampally, Hyderabad -500 001
2. Government of Telangana, Represented by the Secretary to Government of Telangana, Revenue Department, Government Secretariat Buildings Saifabad, Hyderabad. Telangana- PIN. -500 004.

...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 in the nature of Writ of Mandamus, setting aside the impugned order passed by the Respondent No. 1 on 25-04-2024 under Section 73 of the GST Acts, 2017 for the tax period June, 2023 and also his decision dated 30-12-2023 to block the input tax credit in the electronic credit ledger being maintained in the GST portal.

IA NO: 1 OF 2024

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 the collection of the disputed tax of Rs.66,55,265 levied by the Respondent No. 1 vide his orders passed under Section 73 of the GST Acts, 2017 dated 25-04-2024 for the various reasons mentioned in detail in the Part-B of this affidavit. and to pass such other order or orders in the interest of Justice, lest the Petitioner will be put to irreparable economic loss. The balance of convenience is clearly in favour of the petitioner and against the Respondents.

Counsel for the Petitioner: SRI GOONDLA VENKATESWARLU

Counsel for the Respondents: SRI SWAROOP OORILLA,
SPL GP FOR STATE TAX

WRIT PETITION NO: 1464 OF 2025

Between:

M/s. Vin Plast, B-17, 5th Floor, Centaur Ikon, T.I.E, Balanagar, Hyderabad, Telangana- 500037 Rep by its Partner, Maddipati Ratan Kumar

...PETITIONER

AND

1. Assistant Commissioner (ST), Fathenagar Circle, Hyderabad Rural Division, Hyderabad
2. Union of India, Rep. by the Secretary, Ministry of Finance, No.136- A, North Block, New Delhi.
3. State of Telangana, Rep. by its Principal Secretary to Government, Revenue (CT-II) Department, 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 an appropriate Writ, Order or Direction more particularly in the nature of MANDAMUS declaring the action of the 1st Respondent in passing the impugned order dated 28.8.2024 and issuing notice for recovery of demand dated 10.12.2024 as improper, illegal and unsigned 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 collection of the total disputed tax of Rs.2,35,02,424/- (IGST of Rs.1,90,68,688/-, CGST of Rs.22,16,868/- and SGST of Rs.22,16,868/-) and total penalty of Rs.23,50,242/- (CGST of Rs.2,21,687/-, SGST of Rs.2,21,687/- and IGST of Rs.19,06,868/-

Counsel for the Petitioner: SRI MUKTINUTALAPATI RAMACHANDRA MURTHY

Counsel for the Respondent No.1 & 3: SRI SWAROOP OORILLA, SPL GP FOR STATE TAX

Counsel for the Respondent No.2: SRI B.MUKHERJEE, REP. FOR SRI GADI PRAVEEN KUMAR, DEPUTY SOLICITOR GENERIAL OF INDIA

WRIT PETITION NO: 6011 OF 2025

Between:

M/s GPR Electrical and Automation Pvt. Ltd, O/o. D.No.7-12-D/366, Satyanaranapuram, Paravathpuram(V), Medipally(M), R.R.District, Telangana, Rep.by its Director, Mrs.Gummi Vijaya Lakshmi, W/o. G.Praveen Kumar, Aged about 39 years, Occ Director, R/o. Plot No.D/366, Satyanarayanapuram, Paravathpuram(V), Medipally(M), R.R.District, Telangana.

...PETITIONER

AND

1. The Assistant Commissioner (ST), Malkajgiri-1 Circle, Malkajgiri Division, Hyderabad, Telangana
2. The State of Telangana, Rep by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad.
3. 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.
4. The Bank Manager, Union Bank of India Ltd., Chandrapuri Colony, L.B. Nagar X Roads, 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 impugned Show Cause Notices along with summary of Show Cause Notices in Form DRC-01 vide Ref.No. W3605220147888 dt. 29.05.2022 Form DRC-01 vide Ref No.ZD3609230367436 dt. 29.09.2023, and impugned order dated 31.12.2023 along with proceedings in Form GST DRC-07 vide Ref. No. ZD3612230746758 dated 31.12.2023, impugned order dated 02.01.2024 along with proceedings in Form GST DRC-07 vide Ref. No. ZD360124000499L dated 02.01.2024, and impugned order dated 15.11.2023 along with summary of the order in Form GST DRC-07 vide Ref. No. ZD3611230170119 dated 15.11.2023, passed by the 1st Respondent for the tax period 2017-18 without having any signature as illegal, arbitrary, apart from violative of Article 14 19(1)(g) and 265 of the Constitution of India 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 31.12.2023 along with proceedings in Form GST DRC-07 vide Ref. No. ZD3612230746758 dated 31.12.2023, impugned order dated 02.01.2024 along with proceedings in Form GST DRC-07 vide Ref. No. ZD360124000499L dated 02.01.2024, and impugned order dated 15.11.2023 along with summary of the order in Form GST DRC-07 vide Ref. No. ZD3611230170119 dated 15.11.2023 passed by the 1st Respondent for the tax period 2017-18, pending disposal of the Writ Petition.

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 suspend the bank attachment notice issued in Form GST DRC-13 dated 16.01.2025 under section 79(1)(C) of GST Act, by the 1St respondent to the 4th respondent and also direct the 4th respondent to de-freeze the bank account of the petitioner, pending disposal of the writ petition.

Counsel for the Petitioner: SRI KOHIR BHASKAR REDDY

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

Counsel for the Respondents No.3: SRI DOMINIC FERNANDES, Sr. SC FOR CBIC

WRIT PETITION NO: 7003 OF 2025

Between:

M/s India Ahead News Private Limited, Plot No 75, 8-2-293/82/A/75, Road No. 9, Jubilee, Hyderabad, Telangana - 500033 Rep. by its Director M. Goutam

...PETITIONER

AND

1. Union of India, Ministry of Finance, Department of Revenue, 15, Safdarjung Road, New Delhi - 110001 Represented by its Secretary, New Delhi
2. State of Telangana, Department of Revenue (Commercial Tax), Secretariat, Hyderabad. Represented by its Secretary
3. Assistant Commissioner (ST), Jubilee Hills 4, Punjagutta Division, Hyderabad
4. Deputy Commissioner (ST)-5, Enforcement wing-2, Hyderabad.
5. Assistant Commissioner (ST), Enforcement, 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 in the nature of a Writ of Certiorari, quashing the Order-In-Original passed by Respondent No.3 vide Ref No.ZD3608241507338 dated 31/08/2024 as being void illegal arbitrary, without jurisdiction and consequently set aside the same.

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 stay all further proceedings, including recovery proceedings pursuant to the Order-In-Original passed by Respondent No.3 vide Ref No.ZD3608241507338 dated 31.08.2024.

Counsel for the Petitioner: SRI KAILASH NATH.P.S.S

Counsel for the Respondent No.1: SRI B.MUKHERJEE, REP. FOR SRI GADI PRAVEEN KUMAR, DEPUTY SOLICITOR GENERIAL OF INDIA

Counsel for the Respondent No.2 to 4: SRI SWAROOP OORILLA, SPL GP FOR STATE TAX

WRIT PETITION NO: 7049 OF 2025

Between:

M/s India Ahead News Private Limited, Plot No 75, 8-2-293/82/A/75, Road No. 9, Jubilee Hyderabad, Telangana - 500033 Rep. by its Director M. Goutam

...PETITIONER

AND

1. The Union of India, Ministry of Finance, Department of Revenue, 15, Safdarjung Road, New Delhi -110001 Represented by its Secretary, New Delhi
2. The State of Telangana, Department of Revenue (Commercial Tax), Secretariat, Hyderabad. Represented by its Secretary
3. Assistant Commissioner (Enft) Enforcement, HOD, Hyderabad
4. Deputy Commissioner (ST)-5, Enforcement Wing-2, 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 in the nature of a Writ of Certiorari, calling for records and quashing the order-in-original bearing ref no. ZD3608241438814 dated 30.08.2024 passed by Respondent No.4 as being violative of principles of natural justice, unlawful and without jurisdiction.

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 recovery proceedings pursuant to the order-in-original bearing ref no. ZD3608241438814 dated 30.08.2024 passed by Respondent No.4.

Counsel for the Petitioner: SRI KAILASH NATH.P.S.S

Counsel for the Respondent No.1: SRI B.MUKHERJEE, REP. FOR
SRI GADI PRAVEEN KUMAR,
DEPUTY SOLICITOR GENERIAL OF INDIA

Counsel for the Respondent No.2 to 4: SRI SWAROOP OORILLA,
SPL GP 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.21268 of 2024 and 1464, 6011, 7003 & 7049 of 2025

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

Sri G. Venkateshwarlu, learned counsel for the petitioner(s) in W.P.No.21268 of 2024; Sri M. Ramachandra Murthy, learned counsel for the petitioner(s) in W.P.No.1464 of 2025; Sri Kohir Bhaskar Reddy, learned counsel for the petitioner(s) in W.P.No.6011 of 2025 and Sri Kailash Nath P.S.S, learned counsel for the petitioner(s) in W.P.Nos.7003 and 7049 of 2025.

Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, for the respondent(s)-State Tax; Sri Muralidhar Reddy Katram, learned Government Pleader for the Revenue, for the respondent(s)-Revenue Department; Sri P. Shashidhar Reddy, learned Central Government Counsel, for the respondent(s)-Central Government; Sri B. Mukherjee, learned counsel represents Sri Gadi Praveen Kumar, learned Deputy Solicitor General of India, for the respondent(s)- Union of India;

Sri Dominic Fernandes, learned Senior Standing Counsel for CBIC, for the respondent(s)-CBIC.

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/-S. MALLIKARJUNA RAO
ASSISTANT REGISTRAR

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SECTION OFFICER

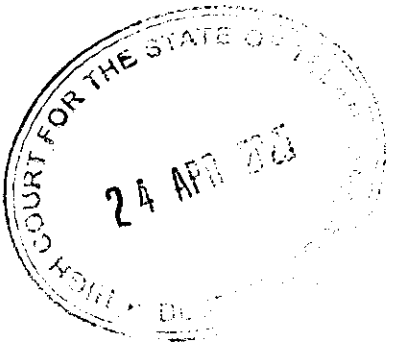
To,

1. The Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad, State of Telangana.
2. The Secretary to Government of Telangana, Revenue Department, Government Secretariat Buildings Saifabad, Hyderabad. Telangana- PIN. - 500 004.
3. The Secretary, Ministry of Finance, Department of Revenue, 15, Safdarjung Road, Union of India, New Delhi - 110001
4. The Secretary, Department of Revenue (Commercial Tax), Secretariat, Hyderabad, State of Telangana.
5. The Secretary, Ministry of Finance, No.136- A, North Block, New Delhi, Union of India.
6. The Assistant Commissioner of State Tax, Vanasthalipuram-II Circle, Saroonagar Division, Address. 5-4-435, 5th Floor, Old Kakatiya Hotel, Nampally Station Road, Nampally, Hyderabad -500 001
7. The Assistant Commissioner (ST), Fathenagar Circle, Hyderabad Rural Division, Hyderabad.
8. The Assistant Commissioner (ST), Jubilee Hills 4, Punjagutta Division, Hyderabad
9. The Deputy Commissioner (ST)-5, Enforcement wing-2, Hyderabad.
10. The Assistant Commissioner (ST), Enforcement, Hyderabad
11. The Assistant Commissioner (ST), Malkajgiri-1 Circle, Malkajgiri Division, Hyderabad, Telangana.
12. The Chairman, Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi - 100 001.
13. The Bank Manager, Union Bank of India Ltd., Chandrapuri Colony, L.B. Nagar X Roads, Telangana.
14. One CC to SRI GOONDLA VENKATESWARLU, Advocate [OPUC]
15. One CC to SRI MUKTINUTALAPATI RAMACHANDRA MURTHY, Advocate [OPUC]
16. One CC to SRI PULIMAMIDI SHASHIDHAR REDDY, Advocate [OPUC]
17. One CC to SRI KOHIR BHASKAR REDDY, Advocate [OPUC]
18. One CC to SRI KAILASH NATH.P.S.S, Advocate [OPUC]
19. One CC to SRI DOMINIC FERNANDES, Sr. SC FOR CBIC [OPUC]
20. One CC to SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GEN. OF INDIA, High Court for the State of Telangana at Hyderabad [OPUC]
21. Two CCs to SPL GP FOR STATE TAX, High Court for the State of Telangana at Hyderabad [OUT]
22. Two CCs to GP FOR REVENUE, High Court for the State of Telangana at Hyderabad [OUT]
23. Two CD Copies

BSR PA
LS

HIGH COURT

DATED: 19/03/2025



COMMON ORDER

WP.Nos.21268 OF 2024 and 1464, 6011, 7003 & 7049 of 2025

DISPOSING OF ALL THE WRIT PETITIONS,

WITHOUT COSTS

(27) PA 27/3/25