[3446]

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

THURSDAY, THE TWENTY SEVENTH 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.7482, 8171, 8202, 8242, 8256, 8297, 8314, 8325, 8331, 8340, 8341, 8357 and 8360 of 2025

WRIT PETITION NO: 7482 OF 2025

Between:

Lotus Industries, Rep. by its Partner Mr. K Naveen Kumar, Registered office. Sy No 340, Plot No 187, Lotus Industries,Mulugu Mandal, Tuniki Bollaram, Siddipet, Telangana, 502279

Old Registered office. 874 and 877, doollapally village, Komapally, quthbullapur, Ranga Reddy, Telangana, 500055

...PETITIONER

AND

1. The Assistant Commissioner, Jeedimetla-I Circle, Hyderabad Rural, 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. ZD360424066330N dated 27.04.2024 and Show cause notice vide reference no. ZD360124044640S

dated 31.01.2024 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: 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 GIST DRC-07 vide reference No. ZD360424066330N dated 27.04,2024 issued by the 1st Respondent, passed for the tax period 2018-19 under the provisions of the Act, and pass such other order or orders as this Hon'ble 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 Respondents No.1 to 3: SRI SWAROOP OORILLA, SPECIAL GOVERNMENT PLEADER

Counsel for the Respondent No.4: SRI G. VENKATESHVARLU, S.C. FOR CENTRAL GOVERNMENT

WRIT PETITION NO: 8171 OF 2025

Between:

M/s.Sri Sapthagiri Constructions, 4-7-268/P1/VA, 301, Venkateswara Arcade, Hayathnagar, Revenue Mandal, Hyderabad, Rangareddy, Telangana- 501 505, represented by its Managing Partner, Sri B. Bheem Reddy.

...PETITIONER

AND

1. State Tax Officer (ST), Saroornagar - II Circle, Saroornagar Division, 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 or4reamparticylkarlcune in the nature of Writ of Mandamus setting aside the impugned showcause notice and Assessment Order passed by the first respondent in Form GST DRC - 07, in Reference No.ZD3602250936067, vide DIN No.GST/36ABYFS7060H1ZH/2020-21, dated 28.02.2025, in raising a demand of tax of Rs.1,62,52,938/-, (CGST amounting to Rs.81,26,469/- + SGST amounting to Rs.81,26,469/-), and penalty of Rs.16,25,292/-, (CGST amounting to Rs.8,12,646/- + SGST amounting to Rs.8,12,646/-), also fees of Rs.22,250/-, (CGST amounting to Rs.11,125/- plus SGST amounting to Rs.11,125/-), thus cumulative total being of Rs.1,79,00,480/-, for the tax period 2020-21, 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 Honorable Court and Honorable 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.ZD3602250936067, vide DIN No.GST/36ABYFS7060H1ZH/2020-21, dated 28.02.2025, for the tax period 2020-21.

Counsel for the Petitioner: SRI S. SURI BABU

Counsel for the Respondents: SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT PLEADER

WRIT PETITION NO: 8202 OF 2025

Between:

M/s.Sri Venkata Sai Agencies, Rep. by its Proprietor Sri Eni Shetty Bal Chander, 4/50/1, Ramayampet, Medak, Telangana-502101.

...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 30.12.2023 in DRC-07 vide GST No.36AAAHE0966R1ZV for the year 2017-18 under the CGST and SGST Act, 2017 without signatures either manually, digitally or electronically as mandated under the CGST Act, 2017 and the Rules 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 30.12.2023 in DRC-07 vide GST No.36AAAHE0966R1ZV for the year 2017-18 under the CGST and SGST Act, 2017 passed by the 2nd respondent.

Counsel for the Petitioner: SRI RAYAPROULU S PRABHAKAR

Counsel for the Respondents: SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT PLEADER

WRIT PETITION NO: 8242 OF 2025

Between:

M/s.Silver Products, Rep. by its Sri Ravi Upadhyay, # 19-2-201, Ramnaspura, Bahadurpura, Hyderabad

...PETITIONER

AND

1. The State of Telangana, rep.by the Principal Secretary, Revenue (CT) Department, Secretariat, Hyderabad, Telangana.
2. The Assistant Commissioner (ST), Lad Bazar, Charminar Division, 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 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 14.11.2021 without signatures either manually, digitally or electronically as mandated under the CGST Act, 2017 and the Rules and in passing the impugned Revised Show Cause Notice dated 14.12.2023 along with its Summary of the Order in Form GST DRC-07 dated 14.12.2023 for the year 2017-18 under the CGST Act, 2017 without signatures either manually, digitally or electronically as mandated under the CGST 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 Attachment to Show Cause Notice in Form DRC 01 along with Form GST DRC 01 dated 14.11.2021 the impugned Revised Show Cause Notice dated 14.12.2023 along with its Summary of the Order in Form GST DRC-07 dated 14.12.2023 for the year 2017-18 issued under the CGST Act, 2017 by the 2nd respondent.

Counsel for the Petitioner: SRI RAYAPROULU S PRABHAKAR

Counsel for the Respondents: SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT PLEADER

WRIT PETITION NO: 8256 OF 2025

Between:

M/s.Prime Villas Private Limited, Plot No.19, 3rd Prime House, Jayabheri Enclave, Gachibowli, Hyderabad - 500 032. Rep. by its Managing Director Mr.Krothapalli Venkateswara Rao

...PETITIONER

AND

1. The Appellate Joint Commissioner of State Tax, Hyderabad Rural Division, 5th Floor, CT Complex, Nampally, Hyderabad.
2. The Assistant Commissioner of State Tax, Hydernagar-II Circle, Hyderabad Rural Division. Hyderabad.
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:

(1) the action of the 1st Respondent in not considering the contentions of the Petitioner raised in the Grounds of Appeal and passing Appeal Orders, dated 13.12.2024 in a summary manner, without even signature of the 1st Respondent, as arbitrary, contrary to the provisions of the SGST/CGST/IGST Act 2017 and not valid in the eye of law, in violation of Principles of Natural Justice and Rule of Law;

(2) the action of the 2nd Respondent in issuing Show Cause Notice, dated 20.02.2022 and passing the Order, dated 29.04.2024, the Summary of the Order in Form GST DRC-07, dated 29.04.2024 and the Assessment Order, dated Nil, without any signature either physically or digitally, is not valid in the eye of law;

(3) the action of the 2nd Respondent in not issuing Form DRC-01A before passing the Orders, as contemplated under Rule 142(1A) of the SGST/CGST/IGST Act 2017, amounts to invalid;

(4) the action of the 2nd Respondent in not generating verifiable DIN in the Notices and Orders, as not valid in the eye of law, and consequently set aside the Appeal Order, dated 13.12.2024 passed by the 1st Respondent. and the Order, dated 29.04.2024, the Summary of the Order in Form GST DRC-07, dated 29.04.2024 and the Assessment Order, dated Nil passed by the 2nd Respondent, for the tax period 2018-19 under the SGST/CGST/IGST 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 Appeal Order, dated 13.12.2024 passed by the 1st Respondent; and the Order, dated 29.04.2024, the Summary of the Order in Form GST DRC-07, dated 29.04.2024 and the Assessment Order, dated Nil passed by the 2nd Respondent, for the tax period 2018-19 under the SGST/CGST/IGST 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,
SPECIAL GOVERNMENT PLEADER

WRIT PETITION NO: 8297 OF 2025

Between:

M/s. Neotiss Private Limited, Having its office at Plot No. 9-14, Neotiss Private Limited, Isnapur Village, Ida Pashamylaram, Sangareddy, Telangana - 502307. Represented by its Authorised Signatory Dubbasi Ganesh S/o Dubbasi Pochaiah, aged 40 years, Occupation: General Manager - Finance

...PETITIONER

AND

1. The Assistant Commissioner (State Tax), Khairatabad-Somajiguda Circle-II, Punjagutta Division, Mayur Kushal Complex, 8th Floor, "B" Block, Abids, Hyderabad-500027.

2. The Commissioner of State Tax, CT Complex, Nampally, Hyderabad Telangana-500 001.
3. The State of Telangana, Rep. by its Principal Secretary to Government Revenue Department (State Tax) Secretariat, Hyderabad - 500004

...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, particularly one in the nature of a Writ of Mandamus or any other appropriate writ, declaring that the Show Cause Notice for the Year 2020-2021 issued by Respondent No.1 vide Reference No. ZD3611240132901, dated 13.11.2024, under Section 73 read with Rule 142(5) of the TGST Act, and the Summary Audit Order issued under Section 73 read with Rule 142(5) of the TGST Act for the Year 2020-2021, dated 28.02.2025, issued by Respondent No.1 vide Reference No. ZD3602250885074, including the levy of interest under Section 50 and penalty under Section 122 of the CGST/SGST Act, 2017 are unsigned, illegal, in violation of the principles of natural justice, without jurisdiction, contrary to the provisions of the CGST/SGST Act, 2017 and passed without the authority of law and consequently set aside the Impugned Show Cause Notice and Impugned Summary Audit Order and all other consequential proceedings initiated by the Respondents.

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 the recovery of the demand of Rs. 2,59,94,492/- as alleged in the Impugned Show Cause Notice issued vide Reference No. ZD3611240132901, dated 13.11.2024 and Impugned Summary Audit Order issued vide Reference No. ZD3602250885074, dated 28.02.2025 including the levy of interest under Section 50 and penalty under Section 122 of the CGST/SGST Act, 2017.

Counsel for the Petitioner: SRI MOHAMMED OMER FAROOQ

Counsel for the Respondents: SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT PLEADER

WRIT PETITION NO: 8314 OF 2025

Between:

M/s. Neotiss Private Limited, Having its office at Plot No. 9-14, Neotiss Private Limited, Isnapur Village, Ida Pashamylaram, Sangareddy, Telangana - 502307. Represented by its Authorised Signatory Dubbasi Ganesh S/o Dubbasi Pochaiah, aged 40 years, Occupation. General Manager - Finance

...PETITIONER

AND

1. The Assistant Commissioner (State Tax), Khairatabad-Somajiguda Circle-II, Punjagutta Division, Mayur Kushal Complex, 8th Floor, B Block, Abids, Hyderabad-500027.
2. The Commissioner of State Tax CT Complex, Nampally, Hyderabad Telangana-500 001.
3. The State of Telangana, Rep. by its Principal Secretary to Government Revenue Department (State Tax) Secretariat, Hyderabad - 500004

...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, particularly one in the nature of a Writ of Mandamus or any other appropriate writ, declaring that the Show Cause Notice for the Year 2019-2020 issued by Respondent No.1 vide Reference No. ZD360524088636X, dated 31.05.2024, under Section 73 of CGST/SGST Act, 2017 the Assessment Order issued under Section 73 of CGST/SGST Act, 2017 for the Year 2019-2020, dated 22.08.2024, issued by Respondent No.1 vide Reference No. ZD360824081807V, including the levy of interest under Section 50 and penalty under Section 122 of the CGST/SGST Act, 2017 are unsigned, illegal, in violation of the principles of natural justice, without jurisdiction, contrary to the provisions of the GST Acts, 2017 and passed without the authority of law and consequently set aside the Impugned Show Cause Notice, Assessment Order and all other consequential proceedings including the Demand Notice dated 11.03.2025 initiated by the Respondents.

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 the recovery of the demand of Rs. 1,28,93,942/- as alleged in the Impugned Show Cause Notice issued vide Reference No. ZD360524088636X, dated 31.05.2024 and Assessment Order issued vide Reference No. ZD360824081807V dated 22.08.2024 including the levy of interest under Section 50 and penalty under Section 122 of the CGST/SGST Act, 2017.

Counsel for the Petitioner: SRI MOHAMMED OMER FAROOQ

Counsel for the Respondents: SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT PLEADER

WRIT PETITION NO: 8325 OF 2025

Between:

M/s. S. V. Enterprises, Represented by Basuvathini Sushma, R/o. Plot No. 57/3, Araswathi Nagar Colony, Lothkunta, Medchal-Malkajgiri, Telangana-500015

...PETITIONER

AND

1. The Assistant Commissioner of State Taxes, Fateh Nagar, Hyderabad-Rural, Telangana.
2. Commissioner of Commercial Taxes, State of Telangana, C.T. Complex, Nampally, Hyderabad- 500001
3. State of Telangana, Rep. by its Principal Secretary (Revenue) 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 in the nature of a writ of mandamus declaring the Show Cause Notice in Form No. DRC-01 bearing Ref No. ZD361121025980Q dated 14-11-2021 and its consequent Order under Form No. DRC-07 bearing Reference No. ZD360424095988L dated 30-04-2024 dated passed by the Respondent No.1 for the Financial year 2018-19 as being void, illegal, arbitrary without jurisdiction and non-est in the eye of law 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 stay all further action including collection of tax pursuant to the Show Cause Notice in Form No.DRC-01 bearing Ref No. Ref No. ZD361121025980Q dated 14-11-2021 and its consequent Order under Form No. DRC-07 bearing No. ZD360424095988L dated 30-04-2024 passed by the Respondent No. 1 for the Financial year 2018-19.

Counsel for the Petitioner: SRI KORIPEL MADHUSUDHAN REDDY

Counsel for the Respondents: SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT PLEADER

WRIT PETITION NO: 8331 OF 2025

Between:

M/s.Multi Fabs, 82, Survey No 712, Balanagar, SVCIE, Rangareddy, Telangana - 500 037 represented by its Managing Partner, Sri D.Prasad.

...PETITIONER

AND

1. Assistant Commissioner (ST), Fateh Nagar Circle, Hyderabad Rural Division, 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 Show Cause Notice and Assessment Order passed by the first respondent in Form GST DRC - 07, in Reference No.ZD360424072797X, dated 28.04.2024, in raising a demand of tax of Rs.3,74,704/-, (CGST amounting to Rs.1,87,352/- + SGST amounting to Rs.1,87,352/-), along with a form "Annexure", 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.ZD360424072797X, dated 28.04.2024. Along with a form "Annexure", vide ARN No.AD3605220234684, dated 06.01.2022, for the tax period 2018-19.

Counsel for the Petitioner: SRI S. SURI BABU

Counsel for the Respondents: SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT PLEADER

WRIT PETITION NO: 8340 OF 2025

Between:

M/s. Neotiss Private Limited, Having its office at Plot No. 9-14,Neotiss Private Limited, Isnapur Village, Ida Pashamylaram, Sangareddy,Telangana 502307. Represented by its Authorised Signatory Dubbasi Ganesh S/o Dubbasi Pochaiah.aged 40 years, Occupation: General Manager Finance

...PETITIONER

AND

1. The Assistant Commissioner (State Tax), Khairatabad-Somajiguda Circle-II, Punjagutta Division, Mayur Kushal Complex 8th Floor, B Block, Abids, Hyderabad-500027
2. The Commissioner of State Tax CT Complex, Nampally, Hyderabad Telangana-500 001.
3. The State of Telangana, Rep. by its Principal Secretary to Government Revenue Department (State Tax) Secretariat, Hyderabad 500004

...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, particularly one in the nature of a Writ of Mandamus or my other appropriate writ, declaring that the Show Cause Notice for the Year 2019-2020 issued by Respondent No.1 vide Reference No. ZD3605240670992, dated 30.05.2024 under Section 73 of IGST Act the Assessment Order issued under Section 73 of IGST Act for the Year 2019-2020, dated 27.08.2024, issued by Respondent No.1 vide Reference No. ZD3608241089443, including the levy of interest under Section 50 and penalty under Section 122 of the CGST/SGST Act, 2017 are unsigned, illegal, in violation of the principles of natural justice, without jurisdiction. contrary to the provisions of the GST Acts, 2017 and passed without the authority of law and consequently set aside the Impugned Show Cause Notice, Assessment Order and all other consequential proceedings including the Demand Notice dated 11.03.2025 initiated by the Respondents.

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 the recovery of the demand of Rs. 59,86,755/- as alleged in the Impugned Show Cause - Notice issued vide Reference No. ZD3605240670992 dated 30.05.2024 and Assessment Order issued vide Reference No. ZD3608241089443 dated 27.08.2024 including the levy of interest under Section 50 and penalty under Section 122 of the CGST/SGST Act, 2017.

Counsel for the Petitioner: SRI MOHAMMED OMER FAROOQ

Counsel for the Respondents: SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT PLEADER

WRIT PETITION NO: 8341 OF 2025

Between:

M/s. Neotiss Private Limited, Having its office at Plot No. 9-14, Neotiss Private Limited, Isnapur Village, Ida Pashamylaram, Sangareddy, Telangana - 502307. Represented by its Authorised Signatory Dubbasi Ganesh S/o Dubbasi Pochaiah, aged 40 years, Occupation: General Manager - Finance

...PETITIONER

AND

1. The Assistant Commissioner (State Tax), Khairatabad-Somajiguda Circle-II, Punjagutta Division, Mayur Kushal Complex, 8th Floor, B Block, Abids, Hyderabad-500027.
2. The Commissioner of State Tax CT Complex, Nampally, Hyderabad Telangana-500 001.
3. The State of Telangana, Rep. by its Principal Secretary to Government Revenue Department (State Tax) Secretariat, Hyderabad - 500004

...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, particularly one in the nature of a Writ of Mandamus or any other appropriate writ, declaring that the Show Cause Notice for the Year 2018-2019 issued by Respondent No.1 vide Reference No. ZD3601240314211. dated 25.01.2024, under Section 73 of CGST/SGST Act, 2017 the Assessment Order issued under Section 73 of CGST/SGST Act, 2017 for the Year 2018-2019, dated 29.04.2024, issued by Respondent No.1 vide Reference No. ZD360424077001R, including the levy of interest under Section 50 and penalty under Section 122 of the CGST/SGST Act, 2017 are unsigned, illegal, in violation of the principles of natural justice, without jurisdiction, contrary to the provisions of the GST Acts, 2017 and passed without the authority of law and consequently set aside the Impugned Show Cause Notice, Assessment Order and all other consequential proceedings including the Demand Notice dated 11.03.2025 initiated by the Respondents.

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 the recovery of the demand of Rs. 2,28,46,706/- as alleged in the Impugned Show Cause Notice issued vide Reference No.ZD3601240314211, dated 25.01.2024 and Assessment Order issued vide Reference No. ZD360424077001R dated 29.04.2024 including the levy of interest under Section 50 and penalty under Section 122 of the CGST/SGST Act, 2017.

Counsel for the Petitioner: SRI MOHAMMED OMER FAROOQ

Counsel for the Respondents: SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT PLEADER

WRIT PETITION NO: 8357 OF 2025

Between:

M/s. Neotiss Private Limited, Having its office at Plot No. 9-14, Neotiss Private Limited, Isnapur Village, Ida Pashamylaram, Sangareddy, Telangana - 502307. Represented by its Authorised Signatory Dubbasi Ganesh S/o Dubbasi Pochaiah, aged 40 years, Occupation: General Manager - Finance

...PETITIONER

AND

1. The Assistant Commissioner (State Tax), Khairatabad-Somaj iguda Circle-II, Punjagutta Division, Mayur Kushal Complex, 8th Floor, B Block, Abids, Hyderabad-500027.
2. The Commissioner of State Tax, CT Complex, Nampally, Hyderabad Telangana-500 001.
3. The State of Telangana, Rep. by its Principal Secretary to Government Revenue Department (State Tax) Secretariat, Hyderabad - 500004

...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, particularly one in the nature of a Writ of Mandamus or any other appropriate writ, declaring that the Show Cause Notice for the Year 2019-2020 issued by Respondent No.1 vide Reference No. ZD360522010515T, dated 27.05.2022, under Section 73 of IGST Act, the Assessment Order issued under Section 73 of IGST Act for the Year 2019-2020, dated 22.02.2023, issued by Respondent No.1 vide Reference No. ZD3602230431023, including the levy of interest under Section 50 and penalty under Section 122 of the CGST/SGST Act, 2017 are unsigned, illegal, in violation of the principles of natural justice, without jurisdiction, contrary to the provisions of the GST Acts, 2017 and passed without the authority of law and consequently set aside the Impugned Show Cause Notice, Assessment Order and all other consequential proceedings including the Demand Notice dated 11.03.2025 initiated by the Respondents.

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 the recovery of the demand of Rs. 7,88,078.04/- as alleged in the Impugned Show Cause Notice issued vide Reference No. ZD360522010515T, dated 27.05.2022 and Assessment Order issued vide Reference No. ZD3602230431023 dated 22.02.2023 including the levy of interest under Section 50 and penalty under Section 122 of the CGST/SGST Act, 2017.

Counsel for the Petitioner: SRI MOHAMMED OMER FAROOQ

Counsel for the Respondents: SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT PLEADER

WRIT PETITION NO: 8360 OF 2025

Between:

M/s.Sri Anjaneya Indane Gramin Vitrak, D.No.51/E, Main Road, Nuthankal, Suryapet District, Telangana-508221, represented by its Proprietor Giridhar Reddy Teegala.

...PETITIONER

AND

1. The State Tax Officer, Suryapet Circle, Suryapet Division, Telangana-508221.
2. State of Telangana, Department of Revenue (C.T.), rep. by its Principal Secretary Secretariat, 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 particularly one in the nature of Writ of Mandamus declaring the action of the 1st respondent in issuing the unsigned Attachment to Show Cause Notice in Form DRC 01 along with Form GST DRC 01 dated 15.05.2024 and in passing the impugned Attachment to GS Form DRC 07 dated 23.08.2024 along with Summary of the Order in Form GST DRC-07 dated 23.08.2024 both without signatures either manually, digitally or electronically as mandated under the CGST Act, 2017 and the Rules for the year 2019-20 without Document Identification Number 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 stay of all further proceedings in unsigned attachment to GST Form DRC 07 dated 23.08.2024 along with Summary of the Order in Form GST DRC-07 dated 23.08.2024 of the 1st respondent under the CGST Act, 2017 for the year 2019-20 and to pass such other order or orders as deem fit and proper in the circumstances of the case as otherwise the petitioner will be put to irreparable loss and hardship.

Counsel for the Petitioner: SRI B. KRISHNA REDDY

Counsel for the Respondents: SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT PLEADER

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.7482, 8171, 8202, 8242, 8256, 8297, 8314, 8325, 8331, 8340, 8341, 8357 and 8360 of 2025

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

Learned counsel Sri Jai Kishan Solanki, Sri S.Suri Babu, Sri Rayaprolu S Prabhakar, Sri Shaik Jeelani Basha, Sri Mohammed Omer Farooq, Sri Koripel Madhusudhan Reddy and Sri B.Krishna Reddy, 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/-MOHD.ISMAIL
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Assistant Commissioner, Jeedimetla-I Circle, Hyderabad Rural, T.G.
2. The Commissioner of State Tax, The State GST Department, State GST Commissioner Office, Nampally, Opp. to Gandhi Bhavan, Hyderabad.
3. The Joint Secretary, Department of Revenue, Union of India, Ministry of Finance, North Block, New Delhi-110001
4. The State Tax Officer (ST), Saroornagar - II Circle, Saroornagar Division, Hyderabad.
5. The Principal Secretary, Revenue Department (Commercial Taxes), State of Telangana, Telangana Secretariat, Hyderabad
6. The Assistant Commissioner (ST), Medak, Nizamabad Division, Telangana.
7. The Assistant Commissioner (ST), Lad Bazar, Charminar Division, Hyderabad, Telangana
8. The Appellate Joint Commissioner of State Tax, Hyderabad Rural Division, 5th Floor, CT Complex, Nampally, Hyderabad.
9. The Assistant Commissioner of State Tax, Hydernagar-II Circle, Hyderabad Rural Division, Hyderabad.
10. The Assistant Commissioner (State Tax), Khairatabad-Somajiguda Circle-II, Punjagutta Division, Mayur Kushal Complex, 8th Floor, "B" Block, Abids, Hyderabad-500027.

11. The Commissioner of State Tax, CT Complex, Nampally, Hyderabad Telangana-500 001.

12. The Principal Secretary to Government Revenue Department (State Tax), State of Telangana, Secretariat, Hyderabad - 500004

13. The Assistant Commissioner of State Taxes, Fateh Nagar, Hyderabad-Rural, Telangana.

14. Commissioner of Commercial Taxes, State of Telangana, C.T. Complex, Nampally, Hyderabad- 500001

15. The State Tax Officer, Suryapet Circle, Suryapet Division, Telangana-508221.

16. One CC to SRI JAI KISHAN SOLANKI Advocate [OPUC]

17. Two CCs to SRI SWAROOP OORILLA, Special Government Pleader, High Court for the State of Telangana at Hyderabad. [OUT]

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

19. One CC to SRI S. SURI BABU, Advocate [OPUC]

20. One CC to SRI RAYAPROULU S PRABHAKAR, Advocate [OPUC]

21. One CC to SRI RAYAPROULU S PRABHAKAR, Advocate [OPUC]

22. One CC to SRI SHAIK JEELANI BASHA, Advocate [OPUC]

23. One CC to SRI MOHAMMED OMER FAROOQ, Advocate [OPUC]

24. One CC to SRI KORIPEL MADHUSUDHAN REDDY, Advocate [OPUC]

25. One CC to SRI B. KRISHNA REDDY, Advocate [OPUC]

26. Two CD Copies

MP
LS

HIGH COURT

DATED:27/03/2025



COMMON ORDER

W.P.Nos.7482, 8171, 8202, 8242, 8256, 8297, 8314, 8325, 8331, 8340, 8341, 8357 and 8360 of 2025

DISPOSING OF THE WRIT PETITIONS WITHOUT COSTS

29 M.T
23/4/25