[3446]

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

FRIDAY, THE FOURTH DAY OF APRIL
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.3817, 3818, 5039, 6693, 9101, 9132, 9138, 9181, 9240, 9277, 9296, 9309, 9310, 9315, 9325, 9356, 9381, 9428 and 9442 of 2025

WRIT PETITION NO: 3817 OF 2025

Between:

M/s.Pangea Pharma Limited, 8-290/1, Gaoutham Nagar, Ferozguda, Rangareddy, Telangana- 500 011, represented by its Managing Director, Sri P. Venkatanarasa Raju.

...PETITIONER

AND

1. Assistant Commissioner (ST), Ferozguda Circle, 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 Assessment Order passed by the first respondent in Form GST DRC – 07, in Reference No.ZD3608240980725 dated 24.08.2024, in raising a demand of tax of Rs.1,18,047/-. (IGST amounting to Rs.75,775/- + CGST amounting to Rs.21,136/- + SGST amounting to Rs.21,136/-), and the Show Cause Notice in Form GST DRC - 01, dated 07.05.2024, for the tax period 2019-20, 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.

(Prayer is amended as per Court Order dated 27.03.2025, vide I.A. No. 2 of 2025 in W.P.No.3817 of 2025).

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.ZD3608240980725 dated 24.08.2024, for the tax period 2019-20, or to pass

Counsel for the Petitioner: SRI S. SURI BABU

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

WRIT PETITION NO: 3818 OF 2025

Between:

M/s.Pangea Pharma Limited, 8-290/1, Gaoutham Nagar, Ferozguda, Rangareddy, Telangana- 500 011, represented by its Managing Director, Sri P. Venkatanarasa Raju

...PETITIONER

AND

1. Assistant Commissioner (ST), Ferozguda Circle, 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 Assessment Order passed by the first

respondent in Form GST DRC - 07, in Reference No. ZD360124013758G, dated 11.01.2024, in raising a demand of tax of Rs.1,18,047/-, (IGST amounting to Rs.75,775/- + CGST amounting to Rs.21,136/- + SGST amounting to Rs.21,136/-), for the tax period 2019-20, that have been uploaded in the GST portal without Show Cause Notice and 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, and pass such other order or orders as may be deemed fit and proper in the circumstances of the case.

(Prayer is Amended as per Court Order dated 27.03.2025, Vide I.A. No.2 of 2025, in W.P. No.3818 of 2025)

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.ZD3608240980725 dated 24.08.2024, vide summary of the Order in Reference No.ZD360124013758G dated 11.01.2024, for the tax period 2019-20.

Counsel for the Petitioner: SRI S. SURI BABU

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

WRIT PETITION NO: 5039 OF 2025

Between:

M/s.Akshaya Medical Equipment Private Limited, D. No.7-41/3, Bapuji Nagar, HMT Colony, Nacharam, Hyderabad - 500 076. State of Telangana Rep. by its Director Mr.Chirra Ramakrishna Reddy.

...PETITIONER

AND

1. The Appellate Joint Commissioner of State Tax, Hyderabad Rural Division, Hyderabad.
2. The Assistant Commissioner of State Tax, Nacharam-I Circle, Malkajgiri Division, Hyderabad.
3. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, 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 Wirt 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 Authorised Representative during the course of personal hearing regarding unsigned orders, not issued Form DRC-01A and not generated DIN in Notices and Orders by the 2nd Respondent anc uploading the Appeal Orders, dated 22.10.2024 without signature in the GST Portal, as arbitrary, contrary to the provisions of the Act and not valid in the eye of law;

(2) the action of the 2nd Respondent in issuing notices passing the Order, dated 26.04.2024, the Summary of the Order in Form GST DRC-07, dated 26.04.2024 and the Proceedings, dated 25.04.2024, without any signature either physically or digitally;

(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 Act 2017

(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 22.10.2024 passed by the 1st Respondent and the Order, dated 26.04.2024, the Summary of the Order in Form GST DRC-07, dated 26.04.2024 and the Proceedings, dated 25.04.2024 passed by the 2nd Respondent, for the tax period 2018-19 under the SGST/CGST Act 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 22.10.2024 passed by the 1st Respondent; and the Order, dated 26.04.2024, the Summary of the Order in Form GST DRC-07, dated 26.04.2024 and the Proceedings, dated 25.04.2024 passed by the 2nd Respondent, for the tax period 2018-19 under the SGST/CGST Act, 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 No.1 to 3: SRI SWAROOP OORILLA, SPECIAL GOVERNMENT PLEADER

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

M/s. L. PRANATHI REDDY, Sr. S.C. FOR CENTRAL GOVERNMENT

Counsel for the Respondent No.5: SRI DOMINIC FERNANDES, S.C. FOR CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS

WRIT PETITION NO: 6693 OF 2025

Between:

M/s.Anaswara Enterprises, 17-61-2, Ramnagar, MES Colony, Alwal, Hyderabad. Rep.by its Proprietor Mr.C.T.Pramod Kumar

...PETITIONER

AND

1. The Assistant Commissioner (ST), Malkajgiri-1 Circle, Hyderabad.
2. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department Telangana Secretariat, Hyderabad.
3. The Union of India, Rep. by its Secretary, Ministry of Finance, North Block, New Delhi - 110 001
4. 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:

(1) the action of the 1st Respondent in issuing the Show Cause Notice, dated 31/05/2024 and passing Order, dated 16/08/2024, the Summary of the Order in Form GST DRC-07, dated 16/08/2024 and the Proceedings, dated Nil, without any signature either physically or digitally, is nonest in the eye of law;

(2) the action of the 1st Respondent in passing the Order dated 16/08/2024, the Summary of the Order in Form GST DRC-07, dated 16/08/2024 and the Proceedings, dated Nil, without issuing Form GST DRC-01A as contemplated under Rule 142(1A) of the Rules 2017, is not valid in the eye of law;

(3) the action of the 1st Respondent in issuing Show Cause Notice, dated 31/01/2024 and passing the Order, dated 16/08/2024, the Summary of the Order in Form GST DRC-07, dated 16/08/2024, without generating Document Identification Number (DIN), for the tax period 2019-20 under the SGST/CGST/IGST Act 2017, is contrary to Circular No.128/47/2019-GST, dated 23/12/2019 and the judgment of the Hon'ble Supreme Court of India in W.P.(Civil) No.320 of 2022, dated 18/07/2022, and consequently set aside the Order, dated 16.08.2024, the Summary of the Order in Form GST DRC-07, dated 16.08.2024 and the Proceedings, dated Nil, passed by

the 1st Respondent, for the tax period 2019-20 under the SGST/CGST/IGST Act 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 Order, dated 16.08.2024, the Summary of the Order in Form GST DRC-07, dated 16.08.2024 and the Proceedings, dated Nil, passed by the 1st Respondent, for the tax period 2019-20 under the SGST/CGST/IGST 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 MOHAMMED RAFI

Counsel for the Respondents No.1 & 2: SRI SWAROOP OORILLA, SPECIAL GOVERNMENT PLEADER

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

Counsel for the Respondent No.4: SRI DOMINIC FERNANDES, S.C. FOR CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS

WRIT PETITION NO: 9101 OF 2025

Between:

M/s.Sri Mallikarjuna Agro Chemicals, 2-4, Makkarajpet, Medak Dist. Telangana Rep. by its Proprietor, Sri Alam Vijay Kumar.

...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, Nizamabad Divn., 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 r/w Attachment

to Show Cause Notice in Form DRC 01 along with Form GST DRC 01 dated 06.06.2022 and in passing the impugned Attachment to GST Foam DRC 07 dated 29.04.2024 along with Summary of the Order in Form GST DRC-07 dated 29.04.2024 for the year 2018-19 both are without signatures either manually, digitally or electronically as mandated under the CGST Act, 2017 as illegal, being void, 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 issuing of the attachment along with Form GST DRC 01 dated 06.06.2022 and the Attachment to GST Form DRC 07 dated 29.04.2024 along with Summary of the Order in Form GST DRC-07 dated 29.04.2024 by the 2nd respondent under the CGST Act, 2017 for the year 2018-19.

Counsel for the Petitioner: SRI K. LAXMA REDDY

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

WRIT PETITION NO: 9132 OF 2025

Between:

Narender Kota, Works Contractor, Aged about 45 Years, S/o. Jaya Ramulu, H.No. 2-3-734/C/38/A, Sankar Nagar, Amberpet, Hyderabad - 500013.

...PETITIONER

AND

1. State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Secretariat Building, Saifabad, Hyderabad, Telangana State.
2. The Assistant Commissioner (ST), Vidya Nagar Circle, Secunderabad Division, 9th Mayur Kushal Complex, Near Gunfoundry, Abids, Hyderabad - 500 001

...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 an appropriate, writ, order or direction particularly in the nature

of Writ of MANDAMUS declaring the impugned order of 13-07-2024 issued under section 73 of CGST Act 2017/TGST Act 2017 preceded by show cause notice of 30-05-2022 together with attachment to DRC-01 as well as the subsequent show cause notice of 31-05-2024 followed by order under section 73 dated 10/08/2024 vide No. ARN AD360524058559M without bearing any DIN or signatures as also without assigning any grounds or reasons for disallowing the input tax credit in respect of tax suffered purchased the materials utilized in works contract service as illegal, arbitrary, improper, unjust, without authority of law, cryptic, vague and violative of principles of natural justice, in the teeth of the recent order of this Hon'ble Court dated 28-02-2025 in W.P.No.21101/2024 and batch 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 DIRECT the 2nd Respondent not to take any coercive action in terms of the unsigned impugned order dated 13-07-2024 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 DIRECT the 2nd Respondent to unblock or lift the blocking of input tax credit lying to the credit of the Petitioner pending disposal of the writ petition or else. I would suffer great loss.

Counsel for the Petitioner: SRI BATTU SRINIVASA RAO

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

WRIT PETITION NO: 9138 OF 2025

Between:

M/s. Sree Venkateshwara Steel Palace, 9/126/A, HMT Nagar, Nacharam, Hyderabad, Telangana, 500076 Represented by its Proprietor, Mr. Boga Venkatesh, aged about 59 years, S/o. Boga Rama Swamy, R/o. 1-7-780/4, Ramnagar, Mohan Nagar, Hyderabad, Telangana-500020

...PETITIONER

AND

1. The Assistant Commissioner ST, Nacharam-II Circle, Malkajgiri Division, 12th Floor, North Wing, Gagan Vihar, Nampally, Hyderabad - 500 001
2. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana
3. Punjab National Bank, Represented by its Manager, Musheerabad Branch, 1-4-747, Jadala Towers, New Musheerabad Metro Station, Hyderabad, Telangana - 500020

...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. ZD360622089054C dated 20.06.2022 and an unsigned impugned Order in DRC-07 vide ref. no. ZD361223045055R dated 23.12.2023 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 Hon'ble Court may deem fit and proper in the circumstances of the case.

(ii) declare the Form DRC 13 dated 16.05.2024 issued in respect to FY 2017-18 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.

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 operation of impugned Order in DRC-07 vide ref. no. ZD361223045055R dated 23.12.2023 issued by the Respondent No. 1 for the tax period 2017-18 under

CGST/TGST Acts, 2017 pending disposal of the above 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 stay operation of Form DRC 13 dated 16.05.2024 issued in respect to FY 2017-18 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 Respondents No.1 & 2: SRI SWAROOP OORILLA, SPECIAL GOVERNMENT PLEADER

Counsel for the Respondent No.3: --

WRIT PETITION NO: 9181 OF 2025

Between:

M/s. DAK Enterprises, Rep. by its Proprietor D.Anvesh Kumar, H.No.6-3-13/1, Anand Nilayam, Opp- Hanuman Temple, Shivaji Nagar, Sangareddy, Telangana-502001.

...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 Divn., 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 31.05.2024 and in passing the impugned Attachment to GST Form DRC 07 dated 29.08.2024 along with Summary of the Order in Form GST DRC-07 dated 29.08.2024 for the year 2019-20 both are without signatures either manually,

digitally or electronically as mandated under the CGST Act, 2017 as illegal, being void, 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 issuing of the attachment along with Form GST DRC 01 dated 31.05.2024 and the Attachment to GST Form DRC 07 dated 29.08.2024 along with Summary of the Order in Form GST DRC- 07 dated 29.08.2024 by the 2nd respondent under the CGST Act, 2017 for the year 2019-20.

Counsel for the Petitioner: SRI K. LAXMA REDDY

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

WRIT PETITION NO: 9240 OF 2025

Between:

SAIRAM RAKSHITHA ENTERPRISES, Rep. by its Proprietor Vamshi Krishna B, Registered office. H.No. 1-21, Gajularamaram, Quthbullapur, IDA Jeedimetla, Hyderabad, Medchal-Malkajgiri, Telangana, 500055.

...PETITIONER

AND

1. The Assistant Commissioner, IDA Gandhinagar, 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

a) Issue a writ of Mandamus or any other appropriate writ, order, or direction, declaring the impugned Order (Ref. No. ZD3608241098840 dated 27.08.2024) and Show Cause Notice (Ref. No. ZD360624003980H dated 31.05.2024) as illegal, void, and non-est in law, as they have been issued without adherence to the principles of natural justice and statutory requirements under Rule 142(1A) and Rule 26(3) of the CGST Rules, 2017.

b) Quash the garnishee notice issued against the Petitioner's bank account bearing No. 1712513413, Kotak Mahindra Bank, KPHB Branch, as it is without jurisdiction, arbitrary, and unsustainable in law, having been issued on the basis of an invalid and unsigned order.

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 a) Suspend the operation of the Order in Form GST DRC-07 (Ref. No. ZD3608241098840 dated 27.08.2024) issued by the 1st Respondent for the tax period 2019-20.b) Direct the 1st Respondent to forthwith lift the attachment on the Petitioner's bank account bearing No. 1712513413, Kotak Mahindra Bank, KPHB Branch) Grant such other reliefs as this Montle Court may deem fit and proper in the interest of justice, failing which the Petitioner will suffer irreparable loss and hardship.

Counsel for the Petitioner: SRI PAMULA VAMSHI KRISHNA

Counsel for the Respondents No. 1 to 3: SRI SWAROOP OORILLA, SPECIAL GOVERNMENT PLEADER

Counsel for the Respondent No.4: SRI A. KRANTI KUMAR REDDY, S.C.FOR CENTRAL GOVERNMENT
SRI GADI PRAVEEN KUMAR, DEPUTY SOLICITOR GENERAL OF INDIA

WRIT PETITION NO: 9277 OF 2025

Between:

M/s. Coldcare Warehousing & Logistics, Rep. by its partner Srinivas Rao Pochampally Registered Office at- Plot No - 1, Block No. 35, Auto Nagar, Vanasthalipuram, Hyderabad, Telangana, 500070.

...PETITIONER

AND

1. The Assistant Commissioner (ST), Division - Saroornagar, Circle - Vanasthalipuram-1, Hyderabad -500001.
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 to issue a writ, order, or direction more particularly one in the nature of a Writ of Mandamus

(i) Declaring unsigned Show cause notice in Form DRC 01 01.06.2022 vide Ref no. ZD3606220013114 an unsigned impugned and Unsigned Summary Order in DRC-07 dated 31.08.2024 vide Ref no. ZD3608241489190 leaving to and amount of SGST Rs. 7,38,787/- and CGST Rs. 7,38,787/- both issued by the Respondent No.1 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 Hon'ble Court may deem fit and proper in the circumstances of the case.

(ii) and violative of articles 14, 19(1)(g), 21 and 265 of the Constitution of India.

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 operation of impugned Unsigned Summary Order in DRC-07 vide Ref. no. ZD3608241489190 dated 31.08.2024 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 G. R. S. AKHILESWAR

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

WRIT PETITION NO: 9296 OF 2025

Between:

M/s. M.B. Engineering Works, Rep. by its Proprietor, Mehaboob Basha Mulla, 44-20/2/1, RTC Colony, Near RTC Bus Stop, Hanuman Nagar, Mouali, Medchal Malkajgiri, Telangana-500040.

...PETITIONER

AND

1. Assistant Commissioner (ST), Keesara N1 Circle, Malkajgiri Division, Telangana.
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 29.4.2024 for the year 2018-19 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.4,18,505/- CGST, Rs.4,18,505/- SGST and Rs.4,03,921/- IGST and penalty of Rs.41,850/- CGST, Rs.41,850/- SGST and Rs.40,392/- IGST and interest of Rs.3,76,655/- CGST, Rs.3,76,655/- SGST and Rs.3,63,529/- IGST.

Counsel for the Petitioner: SRI MUKTINUTALAPATI RAMACHANDRA MURTHY

Counsel for the Respondents No. 1 & 3: SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT PLEADER

Counsel for the Respondent No.2: SRI A. KRANTI KUMAR REDDY, S.C.FOR CENTRAL GOVERNMENT

WRIT PETITION NO: 9309 OF 2025

Between:

M/s. Yallanki Venkateswarlu (now closed), Rep. by its Proprietor, Mr. Y. Venkateswar Rao H.No.2-104, Gundepudi, Julurpad, Khammam, Telangana - 507166.

...PETITIONER

AND

1. The Assistant Commissioner (ST), Khammam-I Circle, Warangal Division, H. No. 10-6-179/6, Ground Floor, Near P.V. Narasimha Rao Park, Beside NSP Office, Bhuranpuram Street, Khammam - 507001.
2. The State of Telangana, Rep. by the Principal Secretary to the Government, Revenue (CT) Department, Dr. B.R. Ambedkar Telangana Secretariat Building, Hyderabad, Telangana.
3. 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 holding that the impugned Ex-Parte Order in Form GST DRC-07 passed by the First Respondent vide Ref./Order NO.ZD360424065317C, dated 27-04-2024 for the F.Y. 2018-19 (April, 2018 to March, 2019) under the GST Acts, 2017, pursuant to an invalid Show Cause Notice which does not contain electronically generate DIN and does not contain any Signature/Digital Signature, and which was not physically served on the Petitioner, without affording opportunity of personal hearing and without any basis or material as arbitrary, capricious, violative of the principles of natural justice, violative of S.No.75(4) of the GST Acts, 2017, based on assumptions and presumptions without any basis or material, 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 and interest, pursuant to the impugned Ex-Parte Order in Form GST DRC-07 passed by the First Respondent vide Ref./Order No. ZD360424065317C, dated 27-04-2024, for the F.Y. 2018-19 (April, 2018 to March, 2019) under the GST Acts, 2017.

Counsel for the Petitioner: SRI G. NARENDRA CHETTY

Counsel for the Respondents No.1 & 2: SRI SWAROOP OORILLA, SPECIAL GOVERNMENT PLEADER

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

WRIT PETITION NO: 9310 OF 2025

Between:

M/s. Coldcare Warehousing & Logistics, Rep. by its partner Srinivas Rao Pochampally, Registered Office at. Plot No - 1, Block No. 35, Auto Nagar, Vanasthalipuram, Hyderabad, Telangana, 500070.

...PETITIONER

AND

1. The Assistant Commissioner (ST), Division - Saroornagar, Circle - Vanasthalipuram-1, Hyderabad -500001.
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 to issue a writ, order, or direction more particularly one in the nature of a Writ of Mandamus

(i) Declaring unsigned Show cause notice in Form DRC 01 31/01/2024 vide Ref no. ZD360124046156N an unsigned impugned and signed Summary Order in DRC-07 dated 23/04/2024 vide Ref no. ZD360424045323N leaving to and amount of CGST Rs. 2,12,413/- SGST Rs. 2,12,413/- and SGST Rs. 10,24,620/- both issued by the Respondent No.1 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 Hon'ble Court may deem fit and proper in the circumstances of the case.

(ii) and violative of articles 14, 19(1)(g), 21 and 265 of the Constitution of India.

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 operation of impugned Summary Order in DRC-07 vide Ref. no. ZD360424045323N dated 23/04/2024 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 G. R. S. AKHILESWAR

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

WRIT PETITION NO: 9315 OF 2025

Between:

M/s. Ravi Chandra Agencies, 1-6-129/A, Kabela Bazar, Suryapet, Telangana, 508213 Represented by its Proprietor, Mr. Kakkireni Ravi Chandra, aged about 56 years, S/o. Kakkireni Radha Krishna, R/o. 1-6-129/A, Kabela Bazar, Suryapet, Telangana, 508213

...PETITIONER

AND

1. The Assistant Commissioner ST (FAC), Suryapet Circle, Nalgonda Division, 1-2-270/17/1 & 2, Kuda Road, Near Gandhi Statue, Suryapet, Telangana-508213
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 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. ZD360622004418L dated 01/06/2022 and an unsigned impugned Order in DRC-07 vide ref no. ZD360824128945X dated 29.08.2024 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.

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 operation of impugned Order in DRC-07 vide ref. no. ZD360824128945X dated 29.08.2024 issued by the Respondent No. 1 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,
SPECIAL GOVERNMENT PLEADER

WRIT PETITION NO: 9325 OF 2025

Between:

M/s. Coldcare Warehousing & Logistics, Rep by its partner Srinivas Rao Pochampally Registered Office at. Plot No - 1, Block No. 35, Auto Nagar, Vanasthalipuram, Hyderabad, Telangana, 500070.

...PETITIONER

AND

1. The Assistant Commissioner (ST), Division - Saroornagar, Circle - Vanasthalipuram-1, Hyderabad -500001.
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 to issue a writ, order or direction more particularly one in the nature of a Writ of Mandamus

(i) Declaring unsigned Show cause notice in Form DRC 01 29/05/2024 Ref no. ZD360524061210U an unsigned impugned and Unsigned Summary Order in DRC-07 dated 03/09/2024 vide Ref no. ZD360924004986Y leaving to and amount of IGST Rs. 2,38,568/- both issued by the Respondent No.1 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 Hon'ble Court may deem fit and proper in the circumstances of the case.

(ii) and violative of articles 14, 19(1)(g), 21 and 265 of the Constitution of India.

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 operation of impugned Unsigned Summary Order in DRC-07 vide Ref. no. ZD360924004986Y dated 03/09/2024 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 G. R. S. AKHILESWAR

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

WRIT PETITION NO: 9356 OF 2025

Between:

M/s. M.B. Engineering Works, Rep. by its Proprietor, Mehaboob Basha Mulla, 44-20/2/1, RTC Colony, Near RTC Bus Stop, Hanuman Nagar, Mouali, Medchal Malkajgiri, Telangana- 500040.

...PETITIONER

AND

1. Assistant Commissioner (ST), Keesara N1 Circle, Malkajgiri Division, Telangana.
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 29.12.2023 for the year 2017-18 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.37,471/- CGST, Rs.37,471/- SGST and Rs.9,509/- IGST.

Counsel for the Petitioner: SRI MUKTINUTALAPATI RAMACHANDRA MURTHY

Counsel for the Respondents No.1 & 3: SRI SWAROOP OORILLA, SPECIAL GOVERNMENT PLEADER

Counsel for the Respondent No.2: SRI GADI PRAVEEN KUMAR, DEPUTY SOLICITOR GENERAL OF INDIA

WRIT PETITION NO: 9381 OF 2025

Between:

M/s RKI BUILDERS PRIVATE LIMITED & DS MAX PROPERTIES PRIVATE LIMITED JV. Rep. by Authorized Signatory M Santosh Kumar Registered Office at: No.157, Prajay Water Front, Shamirpet Valley Road, Secunderabad, Hyderabad, Telangana, 500077

...PETITIONER

AND

1. The Assistant Commissioner (ST), Division - Malkajgiri, Circle – Keesara - 2. Hyderabad - 500001

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 to issue a writ, order, or direction more particularly one in the nature of a Writ of Mandamus

(i) Declaring the unsigned impugned show cause notice dated 03.03.2022vide Ref no. ZD360322007713S and the corresponding unsigned demand order dated 30.08.2024 vide Ref no. ZD360824138892Y passed by the Respondent No.1 under Section 73 of the Central Goods and Services Tax Act, 2017 for the Financial Year 2019-2020, demanding an amount of SGST Rs 24,20,432/-, and CGST Rs 24,20,432/- 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 Hon'ble Court may deem fit and proper in the circumstances of the case.

(ii) and violative of articles 14, 19(1)(g), 21 and 265 of the Constitution of India.

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 operation of impugned Unsigned Summary Order in DRC-07 dt 30.08.2024 vide Ref no. ZD360824138892Y 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 G. R. S. AKHILESWAR

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

WRIT PETITION NO: 9428 OF 2025

Between:

M/s. Coldcare Warehousing and Logistics, Rep by its partner Srinivas Rao Pochampally Registered Office at Plot No - 1, Block No. 35, Auto Nagar, Vanasthalipuram, Hyderabad, Telangana, 500070.

...PETITIONER

AND

1. The Assistant Commissioner (ST), Division - Saroomagar, Circle - Vanasthalipuram-1, Hyderabad -500001.
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 to issue a writ, order, or direction more particularly one in the nature of a Writ of Mandamus

(iii) Declaring unsigned Show cause notice in Form DRC 01 01.06.2022 vide Ref no. ZD360622001344V an unsigned impugned and d Summary Order in DRC-07 dated 25.02.2025 vide Ref no. ZD360225077888R leaving to and amount of CGST Rs. 6,93,915/- SGST Rs. 6,93,915/- and both issued by the Respondent No.1 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 Hon'ble Court may deem fit and proper in the circumstances of the case.

(iv) and violative of articles 14, 19(1)(g), 21 and 265 of the Constitution of India.

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 operation of impugned Summary Order in DRC-07 vide Ref. no. ZD360225077888R dated 25.02.2025 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 G. R. S. AKHILESWAR

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

WRIT PETITION NO: 9442 OF 2025

Between:

M/s. Raise Stones, Rep. by its Partner, Shaik Imthiaz, Plot No.364, Ramakrishna Nagar, Chengicherla, Ghatkesar Mandal, Medchal Malkajgiri, Telangana- 500093.

...PETITIONER

AND

1. The Assistant Commissioner (ST) (FAC), Keesara II Circle, Malkajgiri Division, Telangana.
2. The Union of India, Rep. by the Secretary, Ministry of Finance, No.136-A, North Block, New Delhi- 110001.
3. The State of Telangana, Rep. by the Principal Secretary to Government, Revenue (CT-II) Department, Telangana Secretariat Building, Hyderabad, Telangana.
4. The Branch Manager, HDFC Bank, Uppal Kalan Branch, 2-3-34/8R, Devilal Complex, Main Road, Uppal, 500039.

...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 17/08/2024 passed for the year 2019-20, as improper, illegal, FORM DRC-01 and attachment to the FORM DRC-01 and FORM DRC-07

and attachment to the FORM DRC-07 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 suspend the Garnishee Notice dated 03/01/2025, in respect of the Petitioner s Current A/C No.10421000002372 issued by the 1st Respondent to the 4th Respondent Bank, pending disposal of the above 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 grant stay of collection of the total disputed tax of Rs.8,71,562/- CGST and Rs.8,71,562/- SGST.

Counsel for the Petitioner: SRI MUKTINUTALAPATI RAMACHANDRA MURTHY

Counsel for the Respondents No.1 & 3: SRI SWAROOP OORILLA, SPECIAL GOVERNMENT PLEADER

Counsel for the Respondent No.2: SRI GADI PRAVEEN KUMAR, DEPUTY SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.4: --

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.3817, 3818, 5039, 6693, 9101, 9132, 9138, 9181, 9240, 9277, 9296, 9309, 9310, 9315, 9325, 9356, 9381, 9428 and 9442 of 2025

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

Learned counsel Sri S.Suri Babu, Sri Shaik Jeelani Basha, Sri Mohammed Rafi, Sri K.Laxma Reddy, Sri Battu Srinivasa Rao, Sri V.Veeresham, Sri Pamula Vamshi Krishna, Sri G.R.S.Akhileswar, Sri Muktinutalapati Ramachandra Murthy and Sri G.Narendra Chetty 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 (ST), Ferozguda Circle, Hyderabad.
2. The Principal Secretary to the Government, Revenue (Commercial Taxes) Department, State of Telangana, Dr. B.R. Ambedkar Telangana Secretariat Building, Hyderabad, Telangana.
3. The Appellate Joint Commissioner of State Tax, Hyderabad Rural Division, Hyderabad.
4. The Assistant Commissioner of State Tax, Nacharam-I Circle, Malkajgiri Division, Hyderabad.
5. The Secretary, Ministry of Finance, Union of India, North Block, New Delhi - 110 001.
6. The Chairman, Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes and Customs, North Block, Central Secretariat, New Delhi - 100 001
7. The Assistant Commissioner (ST), Malkajgiri-1 Circle, Hyderabad.

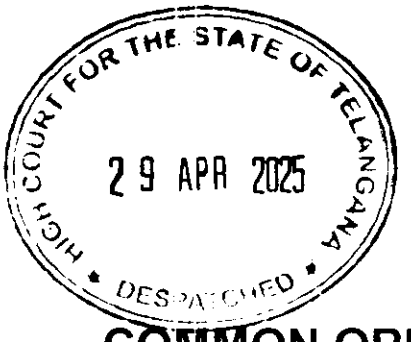
8. The Assistant Commissioner (ST) (FAC), Medak, Nizamabad Divn., Telangana
9. The Assistant Commissioner (ST), Vidya Nagar Circle, Secunderabad Division, 9th Mayur Kushal Complex, Near Gunfoundry, Abids, Hyderabad - 500 001
10. The Assistant Commissioner ST, Nacharam-II Circle, Malkajgiri Division, 12th Floor, North Wing, Gagan Vihar, Nampally, Hyderabad - 500 001
11. The Assistant Commissioner, IDA Gandhinagar, Hyderabad Rural, T.G.
12. The Commissioner of State Tax, The State GST Department, State GST Commissioner Office, Nampally, Opp. to Gandhi Bhavan, Hyderabad
13. Union of India, Through Joint Secretary, Department of Revenue, Ministry of Finance, North Block, New Delhi-110001
14. The Assistant Commissioner (ST), Division - Saroornagar, Circle - Vanasthalipuram-1, Hyderabad -500001.
15. Assistant Commissioner (ST), Keesara N1 Circle, Malkajgiri Division, Telangana.
16. The Principal Secretary to Government, Revenue (CT-II) Department, State of Telangana, Telangana Secretariat Building, Hyderabad, Telangana
17. The Assistant Commissioner (ST), Khammam-I Circle, Warangal Division, H.No. 10-6-179/6, Ground Floor, Near P.V. Narasimha Rao Park, Beside NSP Office, Bhuranpuram Street, Khammam - 507001.
18. The Assistant Commissioner ST (FAC), Suryapet Circle, Nalgonda Division, 1-2-270/17/1 & 2, Kuda Road, Near Gandhi Statue, Suryapet, Telangana-508213
19. The Assistant Commissioner (ST) (FAC), Keesara II Circle, Malkajgiri Division, Telangana.
20. One CC to SRI S. SURI BABU, Advocate [OPUC]
21. Two CCs to SRI SWAROOP OORILLA, Special Government Pleader, High Court for the State of Telangana at Hyderabad. [OUT]
22. One CC to SRI SHAIK JEELANI BASHA, Advocate [OPUC]
23. One CC to SRI GADI PRAVEEN KUMAR, Deputy Solicitor General of India [OPUC]
24. One CC to M/s. L. PRANATHI REDDY, Sr. S.C. for Central Government [OPUC]
25. One CC to SRI DOMINIC FERNANDES, S.C. for Central Board of Indirect Taxes and Customs [OPUC]
26. One CC to SRI MOHAMMED RAFI, Advocate [OPUC]
27. One CC to SRI K. RAJESH REDDY, S.C. for Central Government [OPUC]
28. One CC to SRI K. LAXMA REDDY, Advocate [OPUC]
29. One CC to SRI BATTU SRINIVASA RAO, Advocate [OPUC]
30. One CC to SRI V. VEERESHAM, Advocate [OPUC]
31. One CC to SRI PAMULA VAMSHI KRISHNA, Advocate [OPUC]
32. One CC to SRI A. KRANTI KUMAR REDDY, S.C. for Central Government [OPUC]
33. One CC to SRI GADI PRAVEEN KUMAR, Deputy Solicitor General of India [OPUC]
34. One CC to SRI G. R. S. AKHILESWAR, Advocate [OPUC]
35. One CC to SRI MUKTINUTALAPATI RAMACHANDRA MURTHY, Advocate [OPUC]
36. One CC to SRI G. NARENDRA CHETTY, Advocate [OPUC]
37. Two CD Copies

MP

bs

HIGH COURT

DATED:04/04/2025



COMMON ORDER

W.P.Nos.3817, 3818, 5039, 6693, 9101, 9132, 9138, 9181, 9240, 9277, 9296, 9309, 9310, 9315, 9325, 9356, 9381, 9428 and 9442 of 2025

DISPOSING OF THE WRIT PETITIONS WITHOUT COSTS

40 M.T 23/4/25