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

MONDAY, THE TWE NTY FOURTH DAY OF MARCH
TWO THOUSAND AND TWENTY FIVE

PRESENT

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

WRIT PETITION NO: 36390 OF 2024

Between:

M/s. Kethaki Sangameshwar Industries, SY NO 97, Nagwar, raikode, - Sangareddy, Telangana, 502257 Represented by its Partner, Mr. Raghavendra B Bacha, S/o. Balachandra S Bacha, Aged about 40 years, R/o. Gulbarga, Karnataka

...PETITIONER

AND

1. The Deputy Commissioner of State Tax, H. No. 4- 8- 85/10/B, Manjeera Pipeline Road, Nizamabad Division, Sangareddy- 502001
2. State of Telangana, Through Principal Secretary to Government, Revenue Department (Commercial Tax), Hyderabad, Telangana- 110 001
3. Union of India, Ministry of Finance, Represented by its Secretary, North-Block, New Delhi- 110001
4. Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi Rep by its Commissioner

...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 declaring i. Impugned order in Form DRC 07 vide Ref. No ZD360824134900D dated 29- 08- 2024 passed by the Respondent No. 1 under the provisions of CGST/TGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction, 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 the same 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. That the Notification No. 09/2023- C. T dated 31. 03. 2023 issued by Respondent No. 3 through Respondent No. 4 and corresponding GO Ms. No. 118 dated 25. 08. 2023 issued by Respondent No. 2 and the Notification No. 56/2023- CT dated 28. 12. 2023 issued by Respondent No. 3 through Respondent No. 4 and corresponding GO. Ms. 170 dated 30. 12. 2023 issued by Respondent No. 2 which extended the time limit for passing the orders, are without authority of law and ultra vires to the section 73(10) of the GST Act 2017 and Section 168A of CGST Act, 2017 and violative of articles 14, 19(1)(g) 21 and 265 of the Constitution of India and/or pass such further or other order(s) as this Hon'ble Court may deem fit and proper in the circumstances of the case. That the impugned Order in Original No. 72/2024- 25- Adjn (JC)- GST dated 27- 08- 2024 passed by the Respondent No. 1 under the provisions of CGST/TGST Act, 2017 as being as being void, arbitrary, illegal, without jurisdiction, violative of the principles of natural justice and principles of Judicial discipline apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside the same.

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 operation of impugned Order- In- Original in Form DRC 07 vide Ref. No ZD360824134900D dated 29- 08- 2024 passed by the Respondent No. 1.

Counsel for the Petitioner: SRI VENKATA PRASAD, REPRESENITN
SRI MD SHABAZ

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

The Court made the following: ORDER

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

WRIT PETITION No.36390 of 2024

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

Sri Venkata Prasad, learned counsel representing Sri Mohammad Shabaz, learned counsel for the petitioner and Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, for the respondents.

2. With the consent, finally heard.

3. During the course of hearing, learned counsel for the parties fairly submit that the impugned show cause notice and the order are unsigned documents and therefore, in the light of the recent common order passed by this Court in W.P.No.21101 of 2024 and batch, dated 28.02.2025, the same may be set aside.

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

5. The Writ Petition is **disposed of** without expressing any opinion on the merits of the case. No costs. Interlocutory applications, if any pending, shall also stand closed.

SD/-N. SRIHARI
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Deputy Commissioner of State Tax, H. No. 4- 8- 85/10/B, Manjeera Pipeline Road, Nizamabad Division, Sangareddy- 502001
2. The Principal Secretary to Government, Revenue Department (Commercial Tax), Hyderabad, State of Telangana, Telangana- 110 001
3. The Secretary, Union of India, Ministry of Finance, North- Block, New Delhi- 110001
4. Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi Rep by its Commissioner
5. One CC to Sri MD. Shabaz, Advocate [OPUC]
6. Two CC to The Special GP for State Tax, High Court for the State of Telangana, at Hyderabad[OUT]
7. Two CD Copies

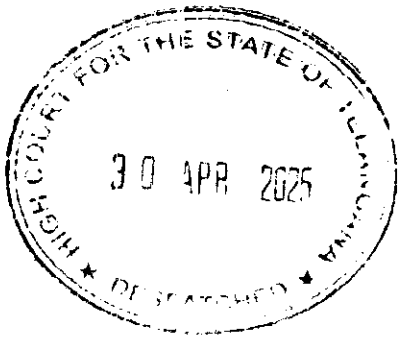
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HIGH COURT

DATED:24/03/2025

ORDER

WP.No.36390 of 2024



DISPOSING OF THE WRIT PETITION

WITHOUT COSTS

(10) M.T 11/4/25