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

MONDAY, THE TWENTY 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: 1119 OF 2025

Between:

M/s M B Corporation Pvt. Ltd, 21-2-141, 3rd Floor, Hira Moti Complex, Near Gulzar Houze, Charminar, Hyderabad (State of Telangana) 500002 rep. by its Director Prashanth Gupta S/o: Mohanlal Gupta R/o Hyderabad

...PETITIONER

AND

1. Assistant Commissioner(ST), Lad Bazar Charminar Division, Gagan Vihar Building, Nampally Station Road, Hyderabad
2. Joint Commissioner of State Tax, Charminar Division, Gagan Vihar Building, Nampally Station Road, Hyderabad.
3. Commissioner of State Goods Service Taxes, 1st Floor, Commissioner of Commercial Taxes Building, Government of Telangana, Nampally, Hyderabad
4. The State of Telangana, rep. by its Principal Secretary, Revenue (State Tax) 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 Writ of Mandamus or any other appropriate Writ order or direction under Article 226 of the Constitution of India in declaring (1) the two unsigned show cause notices dt.04-06-2024 and dt.15-06-2024 issued contrary to period prescribed under section 73(2) of the Act, (2) unsigned assessment orders dt.31-08-2024 and dt.13-09-2024 passed by the 1st respondent under section 73 of the TGSTand CGST Act, 2017, for the same period under reference No. ZD360824147684Y and reference No.ZD3609240141641 for the financial year April, 2019 to March, 2020 is violative of Rule26 of the CGST Rules, 2017 as

prescribed under the GST Act, 2017, as arbitrary illegal and quite contrary to law consequently set aside the same as void, unenforceable and unsustainable.

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 disputed tax under the CGST of Rs.9,94,276/- and under SGST of Rs.9,94,276/-, issued under section 73 of the TGST and CGST Act, 2017, under reference No. ZD360824147684Y and reference No. ZD3609240141641 pursuant to the unsigned order dt.31-08-2024, dt.13-09-2024 issued by the 1st respondent for the financial year 2019-20 pending disposal of the above Writ Petition.

Counsel for the Petitioner: SRI TEJPRAKASH TOSHNIWAL

Counsel for the Respondents: SRI T. CHAITANYA KIRAN, AGP REPRESENTING FOR SRI SWAROOP OORILLA, SPECIAL GOVT PLEADER 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.1119 of 2025

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

Sri Tejprakash Toshniwal, learned counsel for the petitioner and Sri T. Chaitanya Kiran, learned Assistant Government Pleader representing Sri Swaroop Oorilla, learned Special Government Pleader for State Tax appearing for the respondents.

2. Learned counsel for the petitioner and learned Special Government Pleader for State Tax submitted that since the impugned notices and orders 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.

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

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

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

SD/-N. SRIHARI
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. Assistant Commissioner(ST), Lad Bazar Charminar Division, Gagan Vihar Building, Nampally Station Road, Hyderabad
2. Joint Commissioner of State Tax, Charminar Division, Gagan Vihar Building, Nampally Station Road, Hyderabad.
3. Commissioner of State Goods Service Taxes, 1st Floor, Commissioner of Commercial Taxes Building, Government of Telangana, Nampally, Hyderabad
4. The Principal Secretary, The State of Telangana, Revenue (State Tax) Department Secretariat, Hyderabad
5. One CC to Sri Tejprakash Toshniwal, 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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LS

HIGH COURT

DATED:24/03/2025



ORDER

WP.No.1119 of 2025

DISPOSING OF THE WRIT PETITION

WITHOUT COSTS

(10)
MT
11/4/25