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

TUESDAY, THE EIGHTH DAY OF APRIL
TWO THOUSAND AND TWENTY FIVE

PRESENT

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

WRIT PETITION NOS: 20884,23476,24617 OF 2024 AND 4388 OF 2025

W.P.NO: 20884 OF 2024

Between:

M/s. Mancherial Cement Company Private Limited, Having office at H. No. 8-2-120/86/1, Flat No. 101, Padmaja Residency, Road No.2, Banjara Hills, Hyderabad- 500034 Represented by its Managing Director, Shri Punnamaneni Narotham Rao, S/o Shri Late P Prakash Rao, Aged about 63 years, R/o. 8-2-120/86/1, Flat No. 101, Padmaja Residency, Road No.2, Banjara Hills, Hyderabad- 500034

...PETITIONER

AND

1. The Deputy Commissioner, (Enforcement) Commissioner of Commercial Taxes Department, HOD Division, C.T Complex, Nampally, Hyderabad-500 001
2. The Assistant Commissioner of State Tax, Punjagutta Division, Jubilee Hills - II, Mayur Kushal Complex, Abids, Hyderabad, Telangana-500034
3. Union of India, Ministry of Finance, Represented by its Secretary, North Block, New Delhi-110001
4. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana
5. 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) a writ, order, or direction more particularly one in the nature of a Writ of Mandamus declaring impugned order in Form GST DRC-07 vide Reference No. ZD360324039297A dated 27.03.2024 passed by the Respondent No. 1 under the provisions of CGST/TGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction, violative of the principles of natural justice 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 Honorable Court may deem fit and proper in the circumstances of the case and prayed for condoning the delay based on the merits of the case. b) a writ, order, or direction more particularly one in the nature of a Writ of Mandamus declaring impugned rectification Order vide ref No. ZD360424009783D dated 06.04.2024 passed by the Respondent No. 1 under the provisions of CGST/TGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction, violative of the principles of natural justice 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 Honorable Court may deem fit and proper in the circumstances of the case and prayed for condoning the delay based on the merits of the case. c) a writ, order, or direction more particularly one in the nature of a Writ of Mandamus declaring that the Notification No. 09/2023-C.T dated 31.03.2023 and Notification No. 56/2023-CT dated 28.12 2023 issued by Respondent No. 3 through Respondent No. 5 and corresponding GO Ms. No. 118 dated 25.08.2023 issued by Respondent No. 4 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 GST Act, 2017 and violative of articles 14, 19(1)(g) 21 and 265 of the Constitution of India.

IA NO: 1 OF 2024

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to stay the operation of impugned order in Form GST DRC-07 vide Reference No. ZD360324039297A dated 27.03.2024 passed by the Respondent No.1.

IA NO: 2 OF 2024

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to stay the operation of impugned Order vide ref No. ZD360424009783D dated 06.04.2024 passed by the Respondent No. 1.

Counsel for the Petitioner: SRI MD.SHABAZ
Counsel for the Respondent Nos.1,2 & 4: SRI T.CHAITANYA KIRAN, AGP FOR SRI SWAROOP OORILLA, Special Govt Pleader for State Tax
Counsel for the Respondent No.3: SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA
Counsel for the Respondent No.5: SRI DOMINIC FERNANDES, SENIOR SC FOR CBIC

W.P.NO: 23476 OF 2024

Between:

M/s. Mancherial Cement Company Private Limited, 6-3-655/2/4, Civil Supplies Bhavan Lane, Somajiguda, Hyderabad, Telangana- 500082 Represented by its Managing Director, Shri Punnamanani Narotham Rao, S/o Shri Late P Prakash Rao, Aged 63 years, R/O. 8-2-120/86/1, Flat NO. 101, Padmaja Residency, Road No.2, Banjara Hills, Hyderabad- 50003

...PETITIONER

AND

1. Assistant Commissioner, Sate Tax Jubilee Hills 4, Punjagutta Division, Mayur Kushal Complex, Abids, Hyderabad, Telangana - 500 034
2. The Deputy Commissioner, (Enforcement) Commissioner of Commercial Taxes Department, HOD Division, C.T Complex, Nampally, Hyderabad-500 001
3. The Assistant Commissioner of State Tax, Punjagutta Division, Jubilee Hills - II, Mayur Kushal Complex, Abids, Hyderabad, Telangana-500034
4. Union of India, Ministry of Finance, Represented by its Secretary, North Block, New Delhi-110001
5. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana
6. 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 i. a writ, order, or direction more particularly one in the nature of a Writ of Mandamus declaring impugned order in Form GST DRC-07 vide Reference No. ZD3604240873283 dated 30.04.2024 passed by the Respondent No. 2 under the provisions of CGST/TGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction, violative of the principles of natural justice 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 Honorable Court may deem fit and proper in the circumstances of the case and prayed for condoning the delay based on the merits of the case. ii. a writ, order, or direction more particularly one in the nature of a Writ of Mandamus declaring impugned

rectification Order vide ref No. ZD360724020205Q dated 04.07.2024 passed by the Respondent No. 1 under the provisions of CGST/TGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction, violative of the principles of natural justice 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 Honorable Court may deem fit and proper in the circumstances of the case and prayed for condoning the delay based on the merits of the case. iii. a writ, order, or direction more particularly one in the nature of a Writ of Mandamus declaring that the Notification No. 09/2023-C.T dated 31.03.2023 and Notification No. 56/2023-CT dated 28.12.2023 issued by Respondent No. 4 through Respondent No. 6 and corresponding GO Ms. No. 118 dated 25.08.2023 issued by Respondent No. 5 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 GST Act, 2017 and violative of articles 14, 19(1)(g) 21 and 265 of the Constitution of India.

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 Form GST DRC-07 vide Reference No. ZD3604240873283 dated 30.04.2024 passed by the Respondent No. 2.

IA NO: 2 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 rectification Order vide ref No. ZD360724020205Q dated 04.07.2024 passed by the Respondent No. 1.

Counsel for the Petitioner: SRI MD SHABAZ
Counsel for the Respondent Nos.1,2,3 & 5: SRI T.CHAITANYA KIRAN, AGP FOR SRI SWAROOP OORILLA, Special Govt Pleader for State Tax
Counsel for the Respondent No.4: SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA
Counsel for the Respondent No.6: SRI DOMINIC FERNANDES, Senior SC FOR CBIC.

W.P.NO: 24617 OF 2024

Between:

M/s. N.H.Traders, Door No. 1-4-554/42/A, Bholakpur, Musheerabad, Hyderabad, rep. by its Proprietor Mr. Mohd. Nayab Hussain.

...PETITIONER

AND

1. State of Telangana, Represented by its Principal Secretary, Revenue (CT) Department, Secretariat, Hyderabad.
2. Joint Commissioner (ST), Secunderabad Division, Commercial Taxes Department Hyderabad.
3. Assistant Commissioner (ST), Gandhinagar Circle, Secunderabad Division.

...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 particularly one in the nature of Writ of Certiorari or any other appropriate Writ, Order or Direction, calling for the records of the proceedings initiated by the 3rd respondent pursuant to the order dated 28. 05. 2024 in RC No. 36AOUPH4305K1ZN/2003- 24 in Form DRC 07, quash and set aside the impugned order dated 28. 05. 2024 as ex- facie illegal, is in violation of principles of natural justice and is in violation of Article 14 and Article 19 of the Constitution of India and the said order is unsustainable in law.

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 of all further proceedings pursuant to the impugned order dated 28. 05. 2024 in RC No. 36A0UPH4305K1ZN/2003- 24 in Form DRC 07 Pending disposal of the above Writ Petition.

IA NO: 2 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 dispense with the filing of the Certified copy of the Order dated 28. 05. 2024 in Rc No. 36AOUPH4305K1ZN /2003- 24 in Form DRC 07 passed by the 3rd respondent in the above writ petition.

Counsel for the Petitioner: SRI B.KRISHNA REDDY
Counsel for the Respondent: SRI T.CHAITANYA KIRAN, AGP FOR SRI SWAROOP OORILLA, Special Govt Pleader for State Tax

W.P.NO: 4388 OF 2025

Between:

M/s. Future Consumer Limited, GSTIN / ID. 36AABCS0279B1ZP Address. Warehouse SY No. 650-651A, Shamirpet Mandal, Devera Yamjal Village, Medchal Malkajgri District, Telangana 500078 Represented by its Authorized Signatory Rajendra Babulal Bajaj

...PETITIONER

AND

1. The Assistant Commissioner of State Taxes, Malkajgiri-1 Circle, Malkajgiri Division, Telangana 5th Floor, C.T. Complex, Nampally, Hyderabad - 500 001
2. Joint Commissioner of State Taxes, Malkajgiri Division, Telangana 5th Floor, C.T. Complex, Nampally, Hyderabad - 500 001
3. The Commissioner of State Taxes, Telangana State Taxes Department, C.T. Complex, Nampally, Hyderabad - 500001, Telangana
4. Central Board of Indirect Taxes and Customs, Through Chairman, Ministry of Finance, Department of Revenue, Room No. 244C, North Block, New Delhi - 110001
5. Goods and Service Tax, Council Through Secretary, GST Council Secretariat, 5th Floor, Tower-II, Jeevan Bharti Building, Janpath Road, Cannaught Place, New Delhi - 110001
6. Union of India, Through Secretary, Ministry of Finance, Department of Revenue, North Block, New Delhi - 11001
7. The State of Telangana, Rep. by its Principal Secretary to Government, Revenue Department, State Tax, Telangana Secretariat, Hyderabad - 500022

...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 i. Setting aside the present Order-in-Original bearing DIN No. GST/36AABCS0279B1ZP/18-19 dated 26.04.2024 and Summary of the Order in Form GST DRC-07 bearing reference No. ZD360424064076F dated 26.04.2024 passed under Section 73 of the TGST Act. Declaring that the Notification No. 56/2023- Central Tax dated 28.12.2023 extending the time limit for passing the orders under Section 73(10) of the TGST Act, 2017 as without authority of law and not in compliance with the provisions of the GST Law and violative of Articles 14, 19(1)(g) and 265 of the Constitution of India. iii. Alternatively, setting aside the unsigned Show Cause Notice in Form GST DRC-01 bearing Reference No.

ZD361223048251S dated 24.12.2023 issued under Section 73 of the GST Act for the period 2018-19 in violation of Rule 26 of the CGST Rules, 2017, thereby setting aside the Order-in-Original bearing DIN No. GST/36AABCS0279B1ZP/18-19 dated 26.04.2024, and the Summary of the Order in Form GST DRC-07 bearing reference No. ZD360424064076F dated 26.04.2024.

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 effect and operation of the impugned order dated 26.04.2024 and also direct the Respondent not to take any coercive measures against the Petitioner based on the impugned order dated 26.04.2024.

Counsel for the Petitioner: SRI P.VENKAT PRASAD, SRI B.KRISHNA REDDY AND SRI ADITYA GOYAL FOR M/s. MOTURI ANUSHA
Counsel for the Respondent Nos.1,2,3 & 7: SRI T.CHAITANYA KIRAN, AGP FOR SRI SWAROOP OORILLA, Special Govt Pleader for State Tax
Counsel for the Respondent Nos.4 & 5: SRI DOMINIC FERNANDES, SC FOR CBIC
Counsel for the Respondent No.6: SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

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.20884, 23476, 24617 of 2024 and 4388 of 2025

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

Learned counsel Sri P.Venkat Prasad, Sri B.Krishna Reddy and Sri Aditya Goyal, learned counsel appearing for Ms.Moturi Anusha, for the petitioners and Sri T. Chaitanya Kiran, learned Assistant Government Pleader representing 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**. 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/-T. JAYASREE
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Deputy Commissioner, (Enforcement) Commissioner of Commercial Taxes Department, HOD Division, C.T Complex, Nampally, Hyderabad-500 001
2. The Assistant Commissioner of State Tax, Punjagutta Division, Jubilee Hills - II, Mayur Kushal Complex, Abids, Hyderabad, Telangana-500034
3. The Secretary, Union of India, Ministry of Finance, North Block, New Delhi-110001
4. Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana, State of Telangana
5. The Commissioner, Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi.
6. Assistant Commissioner, Sate Tax Jubilee Hills 4, Punjagutta Division, Mayur Kushal Complex, Abids, Hyderabad, Telangana - 500 034
7. The Secretary, Union of India, Ministry of Finance, North Block, New Delhi-110001

PA

8. Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana, State of Telangana.
9. Joint Commissioner (ST), Secunderabad Division, Commercial Taxes Department Hyderabad.
10. Assistant Commissioner (ST), Gandhinagar Circle, Secunderabad Division.
11. The Assistant Commissioner of State Taxes, Malkajgiri-1 Circle, Malkajgiri Division, Telangana 5th Floor, C.T. Complex, Nampally, Hyderabad - 500 001
12. Joint Commissioner of State Taxes, Malkajgiri Division, Telangana 5th Floor, C.T. Complex, Nampally, Hyderabad - 500 001
13. The Commissioner of State Taxes, Telangana State Taxes Department, C.T. Complex, Nampally, Hyderabad - 500001, Telangana
14. Central Board of Indirect Taxes and Customs, Through Chairman, Ministry of Finance, Department of Revenue, Room No. 244C, North Block, New Delhi - 110001
15. The Secretary, Goods and Service Tax, Council GST Council Secretariat, 5th Floor, Tower-II, Jeevan Bharti Building, Janpath Road, Cannaught Place, New Delhi - 110001
16. One CC to SRI MD.SHABAZ, Advocate [OPUC]
17. One CC to SRI B.KRISHNA REDDY, Advocate [OPUC]
18. One CC to M/s. MOTURI ANUSHA, Advocate [OPUC]
19. One CC to SRI SWAROOP OORILLA, Special Govt Pleader for State Tax [OPUC]
20. One CC to SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA [OPUC]
21. One CC to SRI DOMINIC FERNANDES, SENIOR SC FOR CBIC [OPUC]
22. Two CD Copies

PSK.
LS

HIGH COURT

DATED:08/04/2025

COMMON ORDER

WP.Nos.20884,23476,24617 of 2024 AND 4388 OF 2025



DISPOSING OF THE WRIT PETITIONS WITHOUT COSTS

(24) PA 25/4/25