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

WEDNESDAY ,THE TWENTY SIXTH 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 Nos: 6648 ,7427,8050 AND 8156 OF 2025

WP No. 6648 OF 2025

Between:

M/s.Marigold Enterprises, Flat No.104 MIG1, Vanijya Complex, Dharmareddy Colony, KPHB, Hyderabad, Telangana- 500 072, represented by its Managing Parnter, Sri B.Thirupathi Reddy.

...PETITIONER

AND

1. Assistant Commissioner (ST), Ryder Nagar - 1 Circle, Hyderabad Rural, 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.ZD360824143170L, vide DIN No. GST/36ABEFM3638F1ZB/20, dated 30.08.2024, in raising a demand of tax of Rs.2,98,318/-, (CGST amounting to Rs.1,49,159/- plus SGST amounting to Rs.1,49,159/-), and the Show Cause Notice in Form GST DRC 01 along with Attachment, for the tax per/od 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 Honourable Court and Honourable 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 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.ZD360824143170L, vide DIN No. GST/36ABEFM3638F1ZB/20, dated 30.08.2024, for the tax period 2019-20

Counsel for the Petitioner: SRI. S. SURI BABU

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

WPNO: 7427 OF 2025

Between:

M/s.Bhargav Medical Hall, 0/o. 6-3-666/B/2/1, Laxmi Plaza, Opp. Meena Bakery, Panjagutta,Telangana, Rep.by its Proprietor, Sri N. Venkateshwar Rao,S/o. late N.Somaiah, Aged about 47 years, Occ Business, R/o. H.No. 8-3-169/23, H.F.Nagar, Borabanda, Hyderabad, Telangana

...PETITIONER

AND

1. The Assistant Commissioner (ST), Kairthabad-Somajiguda-2 Circle, Panjagutta Division, Hyderabad, Telangana
2. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad.
3. 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.
4. The Bank Manager, HDFC Bank Ltd., Panjagutta Branch, No 6/3/698/A, Pawani Plaza, 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 more particularly one in the nature of Writ of Mandamus declaring the impugned Show Cause Notices along with summary of Show Cause Notices in Form DRC-01 vide Ref.No.ZD3611210045 n

8 dt. 12.11.2021, Form DRC-01 vide RefNo. ZD360124031337Q dt. 25.01.2024, and impugned order dated 29.04.2024 along with proceedings in Form GST DRC-07 vide Ref. No. ZD360424080310R dated 29.04.2024 and impugned order dated 29.04.2024 along with proceedings in Form GST DRC-07 vide Ref. No. ZD3604240770679 dated 29.04.2024, passed by the 1St Respondent for the tax period 2018-19 without having any signature as illegal, arbitrary, apart from violative of Article 14, 19(1)(g) and 265 of the Constitution of India 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 bank attachment notice issued in Form GST DRC-13 dated 15.02.2025 under section 79(1)(C) of GST Act, by the 1st respondent to the 4th respondent and also direct the 4th respondent to de-freeze the bank account of the petitioner, 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 grant stay of all further proceedings pursuant to the impugned order dated 29.042024 along with proceedings in Form GST DRC-07 vide Ref. No. ZD360424080310R dated 29.04.2024 and impugned order dated 29.04.2024 along with proceedings in Form GST DRC-07 vide Ref. No. ZD3604240770679 dated 29.04.2024, passed by the 1st Respondent for the tax period 2018-19, pending disposal of the Writ Petition

Counsel for the Petitioner: SRI. KOHIR BHASKAR REDDY

Counsel for the Respondent Nos. 1&2: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax

Counsel for the Respondent No.3: SRI DOMINIC FERNANDES, SC FOR CBIC

Counsel for the Respondent No.4:--

WPNo. 8050 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.ZD3604240727761, dated 28.04.2024, in raising a demand of tax of Rs.9,96,882/-, (IGST amounting to Rs.6,30,324/- + CGST amounting to Rs.1,83,279/- + SGST amounting to Rs.1,83,279/-), 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 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.ZD3604240727761, dated 28.04.2024. Along with a form Annexure, vide ARN No.AD360124033446C, dated 01.31.2024, for the tax period 2018-19

Counsel for the Petitioner: SRI. S. SURI BABU

Counsel for the Respondents: SRI SWAROOP OORILLA,
Special Govt Pleader for State Tax

WPNo: 8156 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.ZD360724041323L, dated 10.07.2024, vide File No.383/2019-20, in raising a demand of tax of Rs.4,62,728/-, (CGST amounting to Rs.2,31,364/- + SGST amounting to Rs.2,31,364/-), 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 and

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 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.ZD360724041323L, dated 10.07.2024, vide File No.383/2019-20, for the tax period 2019-20

Counsel for the Petitioner: SRI. S. SURI BABU

Counsel for the Respondents: SRI SWAROOP OORILLA,
Special Govt Pleader for State Tax

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.6648, 7427, 8050 and 8156 of 2025

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

Sri S. Suri Babu, learned counsel for the petitioners in W.P.Nos.6648, 8050 and 8156 of 2025 and Sri Kohir Bhaskar Reddy, learned counsel for the petitioner in W.P.No.7427 of 2025.

Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, for the respondents-Stat Tax in all the writ petitions.

2. Regard being had to the similitude of the questions involved, on the joint request of learned counsel for the parties, the matters were 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

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SECTION OFFICER

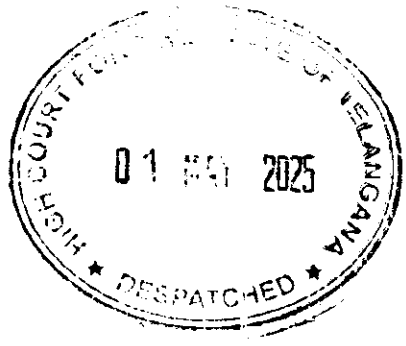
To,

1. The Assistant Commissioner (ST), Ryder Nagar - 1 Circle, Hyderabad Rural, Hyderabad.
2. The Principal Secretary, Revenue Department (Commercial Taxes), Telangana Secretariat, T.S.,Hyderabad.
3. The Chairman, Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi -100 001.
4. The Bank Manager, HDFC Bank Ltd., Panjagutta Branch, No 6/3/698/A, Pawani Plaza, Hyderabad, Telangana.
5. One CC to SRI. S. SURI BABU, Advocate [OPUC]
6. Two CCs to SPECIAL GOVT PLEADER FOR STATE TAX, High Court for the State of Telangana, at Hyderabad [OUT]
7. One CC to SRI. KOHIR BHASKAR REDDY, Advocate [OPUC]
8. One CC to SRI. DOMINIC FERNANDES, SC FOR CBIC [OPUC]
9. Two CD Copies

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HIGH COURT

DATED:26/03/2025



COMMON ORDER

WP.Nos.6648 ,7427,8050 AND 8156 OF 2025

DISPOSING OF ALL THE WRIT PETITIONS WITHOUT COSTS

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25/4/2025