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

TUESDAY, THE FIRST 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: 3686,7389,7418,7446,8592,8661 & 8666 OF 2025

W.P.NO: 3686 OF 2025

Between:

M/s. Roni Bharath Gas, 1,84, Ellanda, Wardhnnapet, Warangal, Telangana-506313 Represented by its Proprietor, Mr. Pasunoori Jayavani, W/o. Dayakar Aged.53 years, R1o.10-13-343, Laxmipuram, Warangal, Telangana- 506002

...PETITIONER

AND

1. The Assistant Commissioner of State Tax, Jangaon Circle, Warangal Division, 2nd Floor S1 and S2, Suryapet Road, Jangaon, Warangal- 506 167.
2. State of Telangana, Through Principal Secretary to Government (Commercial tax Department)Dr. B.R. Ambedkar Telangana Secretariat, Hyderabad, Telangana - 500022
3. Union of India, Ministry of Finance, Represented by its Secretary, North Block, New Delhi-110 001
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) That the Order in Form GST DRC-07 vide reference No. ZD3608241397903 dated 30.08.2024 passed by the Respondent No. 1 under the provisions of CGST/TGST Act, 2017 as being void. arbitrary and illegal, without jurisdiction, violation 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/or

pass such further or other order(s) as this Hon'ble Court may deem fit and proper in the circumstances of the case.

ii) The Show Cause notice vide Reference No. ZD3605240964337 dated 31.05.2024 issued by the Respondent No. 1 under the provisions of CGST/TGST Act, 2017 as being void, arbitrary and illegal, without jurisdiction, violation of the principles of natural justice apart from being being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside the same 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.

iii) That the Notification No. 79 of 2020 dated 15.10.2020 issued by the Respondent No. 4 amending the Rule 142 (1A) of the Central Goods and Services Tax Rules, 2017 and corresponding G.O.Ms No. 24, Rev. (CT-II) Dept., dt. 09-02-2021 issued by Respondent No. 2 amending Rule 142(1A) of TGST Rules, 2017 as being without authority of law and ultra vires to the Section 73 of the Central Goods and Services Tax Act, 2017 and violative of Articles 14, 19(1)(g) and 21 of the Constitution of India as being without authority of law and ultra vires to the Section 73 of the Central Goods and Services Tax Act, 2017 and violative of Articles 14, 19(1)(g) and 21 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 operation of impugned Order in Form GST DRC-07 vide reference No. ZD3608241397903 dated 30.08.2024 issued by the Respondent No.1.

Counsel for the Petitioner: SRI VENKATA PRASAD.P FOR SRI MD.SHABAZ
Counsel for the Respondent Nos.1 & 2: 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.4: SRI DOMINIC FERNANDES, SC FOR CBIC

W.P.NO: 7389 OF 2025

Between:

Mr. Venkata Sasidhar Atluri, S/o, Atluri Krishna, Aged about 53 years, R/o Plot 64, Ashok Manipuri, Kapra Road, Ecil post, Medchal Malkajgiri, Telangana, 500062 Proprieto of M/s. Abhiram Enterprises R/o. Plot no 109 5/5/5/36-146, Prasanti nagar, Kukatpally, Medchal, Malkajgiri, Telangana, 500072.

...PETITIONER

AND

1. The Assistant Commissioner (ST), Hyder Nagar-III, Hyderabad Rural Hyderabad, Telangana
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 declaring that impugned Order vide Ref No. ZD360225002911T dated 03.02.2025 passed by the 1st Respondent 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.

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 operation of Order vide Ref No. ZD360225002911T dated 03.02.2025 passed by the Respondent No. 1.

Counsel for the Petitioner: SRI VENKATA PRASAD.P FOR SRI MD.SHABAZ
Counsel for the Respondents: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax

W.P.NO: 7418 OF 2025

Between:

M/s. GTL Limited, Flat No.207/208, 2nd Floor, Navketan Complex, S D Road, Secunderabad, Hyderabad, Telangana- 500003. Represented by its Associate Vice President, Shri Harshad Prakash Kulkarni, Aged about 51 years, R/o 103, Building Ib, Siddhaachal Phase 6, Fokhran Road 2, Vasanth Vihar, Thane, Maharashtra 400610

AND **...PETITIONER**

1. The Assistant Commissioner (ST), Khairatabad, Somajiguda 2, Punjagutta Division, Hyderabad, Telangana
2. IDBI Bank, AIR India Bldg, 2nd Floor, Nariman Point, Mumbai- 400021 represented by its Manager
3. 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 declaring

i. That impugned Order vide Ref No. ZD361223070407J dated 30.12.2023 passed by the 1st Respondent 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 Hon'ble 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. That impugned recovery notice issued in Form DRC-13 dated 12.06.2024 issued by the Respondent No.1 to 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

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 impugned notice issued in Form DRC- 13 dated 12.06.2024 issued by the Respondent No.1 to the Respondent No. 2.

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 Order vide Ref No. ZD361223070407J dated 30.12.2023 passed by the Respondent No.1.

Counsel for the Petitioner: SRI VENKATA PRASAD.P FOR SRI MD.SHABAZ
Counsel for the Respondent Nos.1 & 3: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax
Counsel for the Respondent No.2: --

W.P.NO: 7446 OF 2025

Between:

Mr. Venkata Sasidhar Atluri, S/o, Atluri Krishna, Aged about 53 years, R/o Plot 64, Ashok Manipuri, Kapra Road. Ecil post, Medchal Malkajgiri, Telangana, 500062 Proprieto of M/s. Abhiram Enterprises R/o. Plot no 109 5/5/5/36-146, Prasanti nagar, Kukatpally, Medchal, Malkajgiri, Telangana, 500072.

...PETITIONER

AND

1. The Assistant Commissioner State Tax, Hyder Nagar-III, Hyderabad Rural Hyderabad, Telangana
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 declaring that impugned Order vide Ref No. ZD360824089456S dated 23.08.2024 passed by the 1st Respondent 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.

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 operation of Order vide Ref No. ZD360824089456S dated 23.08.2024 passed by the Respondent No.1.

Counsel for the Petitioner: SRI VENKATA PRASAD.P FOR SRI MD.SHABAZ
Counsel for the Respondents: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax

W.P.NO: 8592 OF 2025

Between:

M/s. Radha Super Market, rep. by its Prop.Sri Rajeshwar Prodatoori 6-3-865/A/1, Imperial House, Greenlands, Begumpet, Hyderabad, Telangana-16

...PETITIONER

AND

1. The State of Telangana, rep. by the Principal Secretary, Revenue (CT) Department, Secretariat, Hyderabad, Telangana.
2. The Assistant Commissioner (ST), Panjagutta-2 Circle, Punjagutta Division, 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 particularly one in the nature of Writ of Mandamus declaring the action of the 2nd respondent in issuing the undated Attachment to Show Cause Notice in Form DRC 01 along with Form GST DRC 01 dated 31.05.2024 without signatures either manually, digitally or electronically as mandated under the CGST Act, 2017 and the Rules for the year 2019-20 and in passing the impugned Attachment to GST Form DRC 07 dated 30.08.2024 imposing a tax of Rs.2,84,482/- with penalty along with Summary of the Order in Form GST DRC-07 dated 30.08.2024 all are unsigned either manually, digitally or electronically as indicated above as mandated under the CGST Act, 2017 and the

Rules for the year 2019-20 as being void, illegal, 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 issuing the undated Attachment to Show Cause Notice in Form DRC 01 along with Form GST DRC 01 dated 31.05.2024 without signatures either manually, digitally or electronically as mandated under the CGST Act, 2017 and the Rules for the year 2019-20 and in passing the impugned (i) Attachment to GST Form DRC 07 dated 30.08.2024 imposing tax with penalty amounting to Rs.2,84,482/- along with Summary of the Order in Form GST DRC-07 dated 30.08.2024 without signatures either manually, digitally or electronically as mandated under the CGST Act, 2017 and the Rules for the year 2019-20 passed by the 2nd respondent.

Counsel for the Petitioner: SRI K.LAXMA REDDY
Counsel for the Respondents: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax

W.P.NO: 8661 OF 2025

Between:

M/s Sri Nidhi Steels, V/6/109, Shutter no.3, Lakshma Reddy Palem, Pedda Amberpeta, Hayathnagar, Rangareddy, Hyderabad Represented by its Proprietor, Mr. Katta Ramaiahgari Sanjay, S/o Mr. K N V Ramaiah.

...PETITIONER

AND

1. The Assistant Commissioner (ST), Saroor Nagar - III Circle, 9th Floor, C Block, Mayur kushal Complex, Abids, Hyderabad - 500 001, Telangana.
2. State of Telangana, Represented by its Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Hyderabad.
3. The Branch Manager, Indian Bank, L.B. Nagar Branch, 5-5-496, Plot No. 76, L.B. Nagar, Prashant Nagar, Vanasthalipuram - 500 070, 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 of Mandamus or any other appropriate Writ, Order or Direction.

A. the Summary of show cause notice in Form GST DRC-01, and Attachment to Form GST DRC-01, dated 31.05.2024, issued by the 1st Respondent, under the provisions of the Telangana Goods and Services Tax Act, 2017, for the tax period 2019 - 20, as uploaded in the GST web portal,

B. the order u/s 73 of the Goods and Services Tax Act, 2017, Summary of the Order in Form GST DRC-07, and Attachment to Form GST DRC-07, all dated 16.08.2024, passed by the 1st Respondent, under the provisions of the Telangana Goods and Services Tax Act, 2017, for the tax period 2019 - 20, as uploaded in the GST web portal. C. the Notice, vide GST DRC - 13, dated 12.03.2025, (not served on the Petitioner), issued by the 1st Respondent to the 3rd Respondent, attaching the bank account and fixed deposits of the Petitioner, are issued without any authority of law, and are arbitrary, and ultra vires Sec. 73(10) and Section 168A of Central Goods and Services Tax Act, 2017 and Telangana Goods and Services Tax Act, 2017 apart from being violative of articles 14, 19(1)(g) 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 suspend the Notice, vide GST DRC - 13, dated 12.03.2025, (not served on the Petitioner), issued by the 1st Respondent to the 3rd Respondent, attaching the bank account and fixed deposits of the Petitioner, 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 stay all further proceedings, including any recovery, pursuant to order u/s 73 of the Goods and Services Tax Act, 2017, Summary of the Order in Form GST DRC-07,

and Attachment to Form GST DRC-07, all dated 16.08.2024, passed by the 1st Respondent, under the provisions of the Telangana Goods and Services Tax Act, 2017, for the tax period 2019 - 20, passed under the provisions of Telangana Goods and Services Tax Act, 2017, pending disposal of the above Writ Petition.

Counsel for the Petitioner: SRI SRINARAYAN TOSHNIWAL
Counsel for the Respondent Nos.1 & 2: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax
Counsel for the Respondent No.3: --

W.P.NO: 8666 OF 2025

Between:

M/s. Radha Super Market, rep. by its Prop.Sri Rajeshwar Prodatoori 6-3-865/A/1, Imperial House, Greenlands, Begumpet, Hyderabad, Telangana-16

...PETITIONER

AND

1. The State of Telangana, rep.by the Principal Secretary, Revenue (CT) Department, Secretariat, Hyderabad, Telangana.
2. The Assistant Commissioner (ST), Punjagutta-2 Circle, Punjagutta Division, 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 particularly one in the nature of Writ of Mandamus declaring the action of the 2nd respondent in issuing the undated Attachment to Show Cause Notice in Form DRC 01 along with Form GST DRC 01 dated 31/01/2024 without signatures either manually, digitally or electronically as mandated under the CGST Act, 2017 and the Rules for the year 2018-19 and in passing the impugned Attachment to GST Form DRC 07 dated 30/04/2024 imposing a tax of Rs.5,62,584/- with penalty along with Summary of the Order in Form GST DRC-07 dated 30/04/2024 all are unsigned either manually, digitally or electronically as indicated above as mandated under the CGST Act, 2017 and the Rules for the year 2018-19 as being void, illegal, 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 issuing the undated Attachment to Show Cause Notice in Form DRC 01 along with Form GST DRC 01 dated 31/01/2024 without signatures either manually, digitally or electronically as mandated under the CGST Act, 2017 and the Rules for the year 2018-19 and in passing the impugned Attachment to GST Form DRC 07 dated 30/04/2024 imposing tax with penalty amounting to Rs.5,62,584/- along with Summary of the Order in Form GST DRC-07 dated 30/04/2024 without signatures either manually, digitally or electronically as mandated under the CGST Act, 2017 and the Rules for the year 2018-19 passed by the 2nd respondent.

Counsel for the Petitioner: SRI K.LAXMA REDDY
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.3686, 7389, 7418, 7446, 8592, 8661 & 8666 of 2025

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

Sri Venkata Prasad P., learned counsel represents MD. Shabaz, learned counsel for the petitioner(s) in W.P.Nos.3686, 7389, 7418 & 7446 of 2025; Sri K. Laxma Reddy, learned counsel for the petitioner(s) in W.P.Nos.8592 & 8666 of 2025; Sri Srinarayan Toshniwal, learned counsel for the petitioner(s) in W.P.No.8661 of 2025 and Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, for the respondent(s)-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 were analogously heard and decided by this common order.

3. Learned counsel for the petitioner(s) 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/-A. SRINIVASA REDDY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Assistant Commissioner (ST), Saroor Nagar - III Circle, 9th Floor, C Block, Mayur kushal Complex, Abids, Hyderabad - 500 001, Telangana.
2. The Assistant Commissioner (ST), Panjagutta-2 Circle, Punjagutta Division, Hyderabad, Telangana.
3. The Assistant Commissioner (ST), Khairatabad, Somajiguda 2, Punjagutta Division, Hyderabad, Telangana
4. The Assistant Commissioner (ST), Hyder Nagar-III, Hyderabad Rural Hyderabad, Telangana
5. Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana, State of Telangana.
6. The Assistant Commissioner of State Tax, Jangaon Circle, Warangal Division, 2nd Floor S1 and S2, Suryapet Road, Jangaon, Warangal- 506 167.
7. Principal Secretary to Government (Commercial tax Department)Dr. B.R. Ambedkar Telangana Secretariat, Hyderabad, Telangana, State of Telangana - 500022
8. The Secretary, Union of India, Ministry of Finance, North Block, New Delhi-110 001
9. The Commissioner, Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi.
10. One CC to SRI MD.SHABAZ, Advocate [OPUC]
11. One CC to SRI K.LAXMA REDDY, Advocate [OPUC]
12. One CC to SRI SRINARAYAN TOSHNIWAL, Advocate [OPUC]
13. One CC to SRI SWAROOP OORILLA, Special Govt Pleader for State Tax [OPUC]
14. One CC to SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA [OPUC]
15. One CC to SRI DOMINIC FERNANDES, SC FOR CBIC [OPUC]
16. Two CD Copies

PSK.
LS

HIGH COURT

DATED:01/04/2025

COMMON ORDER

WP.Nos.3686,7389,7418,7446,8592,8661 & 8666 of 2025



DISPOSING OF THE WRIT PETITIONS WITHOUT COSTS

(18)
M.T
11/4/25