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

WEDNESDAY, THE SIXTEENTH 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: 7675, 10472, 10475, 10476 AND 10479 OF 2025

W.P.NO: 7675 OF 2025

Between:

M/s. Sony Enterprises, rep. by its Proprietor Sri Subhash Kumar Singh, 18-397/9/166, Teegapur Village, CSK Enclave, Shadnagar, Rangareddy, Telangana-509216.

...PETITIONER

AND

1. The State of Telangana, rep. by the Principal Secretary, Revenue (CT) Department, Secretariat, Hyderabad, Telangana.
2. The Deputy Commissioner (ST) (STU), Mahabubnagar, Nalgonda 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 or Direction particularly one in the nature of Writ of Mandamus declaring the action of the 2nd respondent in passing the summary of the impugned show cause notice in DRC 01 and the summary of the impugned order in DRC 07 dated 31.08.2024 without signatures either digitally or electronically along with the attachments to the said proceedings dated 31.08.2024 in DRC-07 vide GST No.36CRFPS9879B2Z4 for the year 2019-20 under the CGST and SGST Act, 2017 as the same are unsustainable in law, 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 the impugned order of the 2nd respondent dated 31.08.2024 in DRC-07 vide GST No.36CRFPS9879B2Z4 for the year 2019-20 under the CGST and SGST Acts.

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

W.P.NO: 10472 OF 2025

Between:

Golden Constructions, Represented by its Partner Mr. Afzal Hussain Mohammed, 1-16-438/1, Irfan Nagar Colony, Sirpur Kagaznagar - 504296. Dist. Komuram Bheem Asifabad

...PETITIONER

AND

1. The Assistant Commissioner (State Tax), Asifabad Circle, H.No. 19-27, 1st Floor, Vyshnavi Complex, Near Flyover Bridge, Mancherial - 504208.
2. The Commissioner of State Tax, State of Telagnana Commercial taxes complex, M J Road, Opposite Gandhi Bhavan, Nampally, Hyderabad.
3. The State of Telagnana, Represented by its Principle Secretary to Government, Revenue CTD, 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 of Mandamus or any other appropriate writ, order or direction, declaring the Show cause Notice dated 26-11-2024 vide reference no. ZD3611240300425, all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 order passed dated 25-02-2024 vide reference no. ZD3602250762298 by The Assistant Commissioner (ST), Under Section 73 of the TGST and CGST Act, 2017. The summary of under declared tax is as follows. Total Tax Rs. 24,52,066/- (CGST Rs.12,26,033/- and SGST Rs.12,26,033/-), Penalty Total Rs.2,45,206/- (CGST Rs.1,22,603/- and SGST Rs.1,22,603/-) and interest Total Rs.31,384/- (CGST Rs.15,692/- and SGST Rs.15,692/-) under section 50 of the CGST Act, 2017 as prescribed under section 73(9) of CGST Act, 2017/TGST Act,2017, for the financial year 2020-2021 without ever issuing Form

GST DRCO1A as contemplated under Rule 1421A of the Rules 2017 without signature of the officer concerned in the all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 by the 1St Respondent and without DIN and without even granting sufficient opportunity of being heard to the Petitioner as arbitrary contrary to the provisions of the CGST/SGST Acts 2017 and contrary to the Article 14, 19 2 g, 21 and 265 of Constitution of India and consequently set aside the SCN dated 26-11-2024 and all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 as illegal null and void.

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 all further proceedings including any recovery, pursuant to the Show cause Notice dated 26-11-2024 vide reference no. ZD3611240300425, all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 order passed dated 25-02-2024 vide reference no. ZD3602250762298 by The Assistant Commissioner (ST), Under Section 73 of the TGST and CGST Act, 2017. The summary of under declared tax is as follows. Total Tax Rs. 24,52,066/-(CGST Rs.12,26,033/- and SGST Rs.12,26,033/-), Penalty Total Rs.2,45,206/- (CGST Rs.1,22,603/- and SGST Rs.1,22,603/-) and interest Total Rs.31,384/-(CGST Rs.15,692/- and SGST Rs.15,692/-) under section 50 of the CGST Act, 2017 as prescribed under section 73(9) of CGST Act, 2017/TGST Act,2017, for the financial year 2020-2021 pending disposal of writ petition.

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

W.P.NO: 10475 OF 2025

Between:

Manikanta Traders, Represented by its Proprietor Sri Srinivas Narla, 5-64/5, Naspur Road, Naspur, Mancherial - 504302, Dist. Mancherial.

...PETITIONER

AND

1. The Assistant Commissioner (State Tax), Mancherial Circle, 19-27, 1st Floor, Vaishnavi Complex, Near Flyover Bridge, Mancherial - 504208.
2. The Commissioner of State Tax, State of Telagnana Commercial taxes Complex, M J Road, Opposite Gandhi Bhavan, Nampally, Hyderabad.
3. The State of Telagnana, Represented by its Principle Secretary to Government, Revenue CTD, Secreteriate, 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 of Mandamus or any other appropriate writ, order or direction, declaring the Show cause Notice dated 16/02/2022 vide reference no. ZD360222012576P, all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 order passed dated 18/08/2024 vide reference no. ZD3608240628234 by The Assistant Commissioner (ST), Under Section 73 of the TGST and CGST Act, 2017. The summary of under declared tax is as follows. Total Tax Rs.86,744/- (SGST Rs.43,372/- and CGST Rs.43,372/-), and beside leavy of penalty and interest under section 50 of the CGST Act, 2017 as prescribed under section 73(9) of CGST Act, 2017/TGST Act,2017, for the financial year 2019-2020 without even issuing Form GST DRCO1A as contemplated under Rule 1421A of the Rules 2017 without signature of the officer concerned in the all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 by the 1st Respondent and without DIN and without even granting sufficient opportunity of being heard to the Petitioner as arbitrary contrary to the provisions of the CGST/SGST Acts 2017 and contrary to the Article 14, 19 2 g, 21 and 265 of Constitution of India and consequently set aside the SCN dated 16/02/2022 and all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 as illegal null and void.

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 all further proceedings including any recovery pursuant to the Show cause Notice dated 16-02-2022 vide reference no. ZD360222012576P, all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 order passed dated 18/08/2024 vide reference no. ZD3608240628234 by The Assistant Commissioner (ST), Under Section 73 of the TGST and CGST Act, 2017. The

summary of under declared tax is as follows Total Tax Rs.86,744/- (SGST Rs.43,372/-and CGST Rs.43,372/-), and beside leavy of penalty and interest under section 50 of the CGST Act, 2017 as prescribed under section 73(9) of CGST Act, 2017/TGST Act,2017, for the financial year 2019-2020 pending disposal of writ petition.

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

W.P.NO: 10476 OF 2025

Between:

Manikanta Traders, Represented by its Proprietor Sri Srinivas Narla, 5-64/5, Naspur Road, Naspur, Mancherial -504302, Dist. Mancherial.

...PETITIONER

AND

1. The Assistant Commissioner (State Tax), Mancherial Circle, 19-27, 1st Floor, Vaishnavi Complex, Near Flyover Bridge, Mancherial - 504208.
2. The Commissioner of State Tax, State of Telagnana Commercial taxes complex, M J Road, Opposite Gandhi Bhavan, Nampally, Hyderabad.
3. The State of Telagnana, Represented by its Principle Secretary to Government, Revenue CTD, 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 of Mandamus or any other appropriate writ, order or direction, declaring the Show cause Notice dated 13-11-2021 vide reference no. ZD3611210224613, all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 order passed dated 10- 04-2024 vide reference no. ZD360424014751N by The Assistant Commissioner (ST), Under Section 73 of the TGST and CGST Act, 2017. The summary of under declared tax is as follows. Total Tax Rs.2,69,042/- (SGST Rs.1,34,521/- and CGST Rs.1,34,521/-), and beside leavy of penalty Total Tax Rs.26,904/- (SGST Rs.13,452/- and CGST Rs.13,452/-) and interest under section 50 of the CGST Act, 2017 as prescribed under section 73(9) of CGST Act, 2017/TGST Act,2017, for the financial year 2018-2019 without even issuing Form GST DRCO1A as contemplated under Rule 1421A of the Rules 2017 without signature of the officer concerned in the all

consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 by the 1st Respondent and without DIN and without even granting sufficient opportunity of being heard to the Petitioner as arbitrary contrary to the provisions of the CGST/SGST Acts 2017 and contrary to the Article 14, 19 2 g, 21 and 265 of Constitution of India and consequently set aside the SCN dated 13-11-2021 and all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 as illegal null and void.

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 all further proceedings including any recovery, pursuant to the Show cause Notice dated 13-11-2021 vide reference no. ZD3611210224613, all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 order passed dated 10-04-2024 vide reference no. ZD360424014751N by The Assistant Commissioner (ST), Under Section 73 of the TGST and CGST Act, 2017. The summary of under declared tax is as follows. Total Tax Rs.2,69,042/- (SGST Rs.1,34,521/- and CGST Rs.1,34,521/-), and beside leavy of peralty Total Tax Rs.26,904/- (SGST Rs.13,452/- and CGST Rs.13,452/-) and interest under section 50 of the CGST Act 2017 as prescribed under section 73(9) of CGST Act, 2017/TGST Act 2017, for the financial year 2018-2019 pending disposal of writ petition.

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

W.P.NO: 10479 OF 2025

Between:

Rana Traders, Represented by its Proprietor Sri Mohanlal Gehlot, Plot No.1771P, Srinivasa Avenue, Pragathi Nagar, Kukatpally, Hyderabad 500090, Dist. Medchal - Malkajgiri.

...PETITIONER

AND

1. The Assistant Commissioner (State Tax), Hydernagar - 1 Circle, 3rd Floor, North Wing, Gaganvihar Building, Opp. Gandhi Bhavan, Nampally, Hyderabad 500001
2. The Commissioner of State Tax, State of Telagnana Commercial taxes complex, M J Road, Opposite Gandhi Bhavan, Nampally, Hyderabad.
3. The State of Telagnana, Represented by its Principle Secretary to Government, Revenue CTD, Secreteriate, 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 of Mandamus or any other appropriate writ, order or direction, declaring the Show cause Notice dated 31/05/2022 vide reference no. ZD360522028625G, all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 order passed dated 30/12/2023 vide reference no. ZD3612230691420 by The Assistant Commissioner (ST), Under Section 73 of the TGST and CGST Act, 2017 The summary of under declared tax is as follows Total Tax Rs.5,29,662/- (SGST Rs.2,64,831/- and CGST Rs.2,64,831/-), and penalty Total Rs.52,966/- (SGST Rs.26,483/- and CGST Rs.26,483/-) and beside leavy of interest under section 50 of the CGST Act, 2017 as prescribed under section 73(9) of CGST Act, 2017/TGST Act,2017,for the financial year 2017-2018 without even issuing Form GST DRCO1A as contemplated under Rule 1421A of the Rules 2017 without signature of the officer concerned in the all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 by the 1st Respondent and without DIN and without even granting sufficient opportunity of being heard to the Petitioner as arbitrary contrary to the provisions of the CGST/SGST Acts 2017 and contrary to the Article 14, 19 2g 21 and 265 of Constitution of India and consequently set aside the SCN dated 31/05/2022 and all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 as illegal null and void.

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 all further proceedings including any recovery, pursuant to the Show cause Notice dated 31-05-2022 vide reference no. ZD360522028625G, all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 order passed

dated 30-12-2023 vide reference no. ZD3612230691420 by The Assistant Commissioner (ST). Under Section 73 of the TGST & CGST Act, 2017. The summary of under declared tax is as follows: Total Tax Rs.5,29,662/- (SGST Rs.2,64,831/- and CGST Rs.2,64,831/-), and penalty Total Rs.52,966/-(SGST Rs.26,483/- and CGST Rs.26,483/-) and beside leavy of interest under section 50 of the CGST Act, 2017 as prescribed under section 73(9) of CGST Act, 2017/TGST Act 2017, for the financial year 2017-2018 pending disposal of writ petition.

Counsel for the Petitioner: SRI UPADHYAY RAGHAVENDER
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.7675, 10472, 10475, 10476 and 10479 of 2025

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

Learned counsel Sri B.Krishna Reddy and Sri Upadhyay Raghavender, for the petitioners and 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/-K.AMMAJI
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Principal Secretary, Revenue (CT) Department, Secretariat, Hyderabad, Telangana, State of Telangana.
2. The Deputy Commissioner (ST) (STU), Mahabubnagar, Nalgonda Division.
3. The Assistant Commissioner (State Tax), Asifabad Circle, H.No. 19-27, 1st Floor, Vyshnavi Complex, Near Flyover Bridge, Mancherial - 504208.
4. The Commissioner of State Tax, State of Telagnana Commercial taxes complex, M J Road, Opposite Gandhi Bhavan, Nampally, Hyderabad.
5. The Assistant Commissioner (State Tax), Hydernagar - 1 Circle, 3rd Floor, North Wing, Gaganvihar Building, Opp. Gandhi Bhavan, Nampally, Hyderabad 500001
6. One CC to SRI B.KRISHNA REDDY, Advocate [OPUC]
7. One CC to SRI UPADHYAY RAGHAVENDER, Advocate [OPUC]
8. One CC to SRI SWAROOP OORILLA, Special Govt Pleader for State Tax [OPUC]
9. Two CD Copies

PSK.
LS PA

HIGH COURT

DATED:16/04/2025

COMMON ORDER

WP.Nos.7675, 10472, 10475, 10476 AND 10479 of 2025



DISPOSING OF THE WRIT PETITIONS WITHOUT COSTS

PA
24/4/25