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

WEDNESDAY, THE THIRTIETH 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: 12019, 12035, 12036, 12051, 12093, 12157 & 7858 OF 2025

W.P.No.12019 OF 2025

Between:

Mr.Pathipati Madhava Rao, S/o.Sri Pathipati Malyadri, Aged . 41 years H.No.10-148/45/33, Near Venkateswara Swamy Temple, Sai Nagar, Tirumalagiri, Hyderabad -500 042.

...PETITIONER

AND

1. The Assistant Commissioner (ST), Bowenpally -1 Circle, Begumpet Division, Hyderabad.
2. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, 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 Writ of Mandamus or any other appropriate Writ or Order or Direction declaring. 1) the action of the I' Respondent in passing the Order exparte, dated 29.08.2024, the Summary of the Order in Form GST DRC-07, dated 29.08.2024 which is very bald and cryptic without following the due process of law levying CGST/SGST, for the tax period 2019-20 under theCGST/SGST Act 2017, without any signature of the Officer concerned either physical or digital in

the Order, dated 29.08.2024. the Summary of the Order, dated 29.08.2024 and the Show Cause Notice in Form GST DRC-01 dated 31.05.2024, are not valid in the eye of law.the action of the 1st Respondent in passing the Orders, without even issuing Form GST DRC-01A as contemplated under Rule 142(1A) of the CGST/SGST Rules 2017, is contrary to the provisions of the Acts, hence the Summary of the Order is liable to be set-aside quashed in the interest of justice.the action of the Pt Respondent in issuing Notices and passing the Orders, without generating DIN in the Notices and Orders, are not valid and consequently set aside the Order, dated 29.08.2024, the Summary of the Order in Form GST DRC-07, dated 29.08.2024 passed by the Ist Respondent as 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 pleased to Suspend the Operatic of the Order, dated 29/08/2024, the Summary of the Order in Form GST DRC-07, dated 29/08/2024, Summary of the Show Cause Notice in Form GST DRC-01 dated 31.05.2024, passed by the 1st Respondent, for the tax period 2019-20 under the CGST/SGST Act 2017, pending disposal of the above Writ Petition, as otherwise, the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner : SRI SHAIK JEELANI BASHA

Counsel for Respondents : SRI SWAROOP OORILLA, Spl.GP FOR STATE TAX

W.P.No.12035 OF 2025

Between:

M/s. Amma Constructions, Plot No.20/Part, Chandraiah Colony, Hyderabad, Ranga Reddy, Telangana - 500 091, Represented by its Partner, Sri Tamm Setty Suvarna.

...PETITIONER

AND

1. The Assistant Commissioner (ST), Madhapur - 6 Circle, Madhapur 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 Assessment Order passed by the first respondent in DRC - 07, in Reference No.ZD3602250676168, vide DIN No.GST/36ABLFM1797J1ZN/21, dated 24/02/2025, arising out of the Show Cause Notice in Form GST DRC - 01, in Ref No. ZD3610240173121, vide DIN No. GST/36ABLFM1797J1ZN/21, dated 17/10/2024, for the tax period of 2020-21, 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. ZD3602250676168, vide DIN No. GST/36ABLFM1797J1ZN/21, dated 24/02/2025.

Counsel for the Petitioner : SRI PUPPALA BHARATH NANDAN

Counsel for Respondents : SRI SWAROOP OORILLA, Spl.GP FOR STATE TAX

W.P.No.12036 OF 2025

Between:

M/s. Gopal Electricals, rep. by its Proprietor, Mr. Krishna Kumar Asawa. 7-1-467/1, Opp Gurudwara Saheb, Ameerpet, Hyderabad, Telangana-500 016.

...PETITIONER

AND

1. Assistant Commissioner (State Tax), Punjagutta- I, Punjagutta Division.
2. State of Telangana, rep. by its Chief Secretary, and Special Chief Secretary to Government (FAC), State Tax Department, Secretariat, Hyderabad.

3. Union of India, rep. by its Secretary, Ministry of Finance, Government of India, 3rd Floor. Jeevan Deep Building, Sansad Marg, New Delhi-110 001.

...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 or order or direction declaring the show cause notice dated 31/5/2022. adjudication order dated 30/4/2024 along with Form GST DRC-07 vide Ref.No.ZD360424091649X dated 30/4/2024 passed by the 1st Respondent for the tax perioc 2018-19 under Section 73 of the CGST and SGST Act as being a nullity and non-est in law on account of not having any signatures on them and and also contrary to Rule 142(1A) of CGST Rules, 2017 for not issuing Form GST DRC-01A.

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 dated 30/4/2024 and proceedings in Form GST DRC-07 in Ref.No.ZD360424091649X dated 30/4/2024 passed by the 1st Respondent for the tax period 2018-19, pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner : SRI AITHARAJU VENKATESHWARLU

Counsel for Respondents No.1&2 : SRI SWAROOP OORILLA, Spl.GP FOR STATE TAX

Counsel for the Respondent No.3 : SRI GADI PRAVEEN KUMAR, DY.SOL.GENERAL

W.P.No.12051 OF 2025

Between:

M/r. SRIKANTH BASHETTY, Registered Office at. PLOT NO 20 FLOT NO 101, GKS RISHITHA ELITE, PALLE PARADISE, KAPRA, Hyderabad, Telangana, 50006

...PETITIONER

AND

1. The Assistant Commissioner (ST), Division -Malakjgiri, Circle - Keesara Hyderabad -500001
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 (i) declaring un signed Show cause notice in Form DRC 01 20.06.2022 vide Ref no. ZD360622090324G an unsigned impugned and Unsigned Summary Order in DRC-07 dated 19.08.2024vide Ref no. ZD3608240649131 leaving to and amount of CGST Rs,3,57,987/- SGST Rs,3,57,987/- and both issued by the Respondent No. 1 under the provisions of CGST/TGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction and without authority of law apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside any action taken pursuant thereto and pass such further or other order(s) as this Hon'ble Court may deem fit and proper in the circumstances of the case. (ii) and violative of articles 14, 19(1)(g), 21 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 stay of operation of impugned Unsigned Summary Order in DRC-07 vide Ref. no. ZD3608240649131 dated 19.08.2024 issued by the Respondent No. 1 for the tax period 2019-20 under CGST/TGST Acts, 2017 pending disposal of the above Writ Petition, as otherwise, the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner : SRI G.R.S.AKHILESWAR

Counsel for Respondents : SRI SWAROOP OORILLA, Spl.GP FOR STATE TAX

W.P.No.12093 OF 2025

Between:

M/s Nyasa Pharma Private Limited, 17 76 2 17, Raghavendra Colony, Kalyanpuri, Uppal, Medchal Malkajgiri, Telangana- 500039 Represented by its Authorised Signatory, Shri. Kadiyala Venkata Satyanarayana, S/o Kadiyala Peraiah Sastry, Aged about 70 years, R/o 17-76/2/17 plot no 64, Raghavendra kalyanpuri Uppal, Telangana 500039

...PETITIONER

AND

1. The Assistant Commissioner (ST), Malkajgiri Division, Nacharam 2 Circle, 5th Floor, East Wing, Gagan Vihar, Nampally Hyderabad - 500 001
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 in Form GST DRC-07 vide Ref No. ZD360424054351N dated 24.04.2024 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 pleased to stay operatior of impugned Order in Form GST DRC-07 vide Ref No. ZD360424054351N dated 24.04.2024 passed by the Respondent No. 1.

Counsel for the Petitioner : SRI NAGENDRA PRASAD

Counsel for Respondents :SRI SWAROOP OORILLA, Spl.GP FOR STATE TAX

W.P.No.12157 OF 2025

Between:

Executive Search Associates, Rep by its Sole Proprietor Shilpa Kulkarni, 7/F, Krish Sapphire Hitech City, Madhapur Main Road, Serilingampally, Hyderabad, Telangana- 500081,

...PETITIONER

AND

1. The Assistant Commissioner, (GST)(ST), Madhapur, 8 circle Madhapur Division, T G.
2. The Commissioner of State Tax, The State GST Department, State GST Commissioner Office, Nampally, Opp. to Gandhi Bhavan, Hyderabad
3. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Hyderabad.
4. Union of India, Through Joint Secretary, Department of Revenue, Ministry of Finance, North Block, New Delhi-110001

...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, or order or direction declaring. That the impugned Order vide reference No LD3608240903339 dt. 23.08.2024 and Show cause notice vide reference No. ZD3606240100480 dt. 31.05.2024 cannot be sustained as the Show cause notice and order are unsigned i.e. were neither digitally signed nor verified through e-signature as envisaged/specified under rule 26(3) of CGST rules, 2017 and are to be set-aside.

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 direct the 1st Respondent to lift the bank attachment made pursuant to operation of Form GST DRC-13 dated 29.01.2025 as otherwise, the Petitioner will be put to severe loss and hardship.

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 operation of the Order in Form GST DRC-07 vide reference No ZD3608240903339 dt. 23.08.2024 issued by the 1St Respondent, passed for the tax period 2019-20 under the provisions of the Act.

Counsel for the Petitioner : SRI JAI KISHAN SOLANKI

Counsel for the Respondents No.1to3 : SRI SWAROOP OORILLA, Spl.GP FOR STATE TAX

Counsel for the Respondent No.4 : SRI GADI PRAVEEN KUMAR DY.SOL.GENERAL

W.P.No.7858 OF 2025

Between:

Dinagaran Mogana Sundaram, S/o Mogana Sundaram, Aged about 53 years, Occ Managing Director, Vision Power Conversions Pvt. Ltd. Having its office at H.No. 30/651/1/10/2/, Plot No. 25, Chandragiri Colony, Safilguda, Hyderabad, Telangana - 500056.

...PETITIONER

AND

1. The State of Telangana, Rep. by its Principal Secretary, State Tax Department, Secretariat, Hyderabad.
2. The State Tax Officer, Telangana State, Malkajgiri - III, Hyderabad.
3. The Assistant Commissioner (State Tax), Malkajgiri - III, Saroornagar, 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, order, or direction more particularly one in the nature of a Writ of Mandamus declaring the impugned Order dated 31-12-2023 issued under section 73 of the GST Act, 2017 86 Summary of the Order dated 31-12-2023 vide Form GST DRC 07 under Rule 142 (5) of the GST Rules, 2017 having Reference No. ZD3612230724788 by the respondent No.2 and Summary of the Show Cause Notice dated 22-02-2021 vide Form GST DRC 01 under Rule 142 (1) (a) of the

TGST Rules, 2017 having Reference no. ZD3602210450051 on the GST Portal issued by the 3rd respondent which were uploaded on GST portal for the tax period July, 2017 to March, 2018 are unsigned by the Respondent No.2 and 3 and subsequently attached the bank of account bearing Nos. 606601106704 drwan on ICICI Bank, Kanchipuram 86 1460115000000191 drawn on Karur Vyshya Bank Ltd, Hyderabad Malkajgiri Branch is invalid, void, without jurisdiction, arbitrary, illegal, without authority of law and non-est in law and are liable to be set aside its consequential proceedings including attachment of the bank accounts of the Petitioner.

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 the recovery of tax demand, interest and penalty pursuant to impugned order dated 31-12-2023 having Reference no. ZD3612230724788 passed under section 73 of the TGST/CGST Act, 2017 for the tax period July 2017 to March, 2018 while directing the Respondents 2 and 3 forthwith to detach the petitioner's bank account bearing Nos. 606601106704 drawn on ICICI Bank, Kanchipuram 1460115000000191 drawn on Karur Vyshya Bank Ltd, Hyderabad Malkajgiri Branch, pending disposal of the main writ petition.

Counsel for the Petitioner : SRI NAKKA MAHESH

Counsel for Respondents : SRI SWAROOP OORILLA, Spl.GP 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.12019, 12035, 12036, 12051, 12093, 12157 and 7858 of 2025

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

Sri Shaik Jeelani Basha, Sri Puppala Bharath Nandan, Sri Aitharaju Venkateshwarlu, Sri G.R.S.Akhileswar, Sri Nagendra Prasad, Sri Jai Kishan Solanki and Sri Nakka Mahesh, for the petitioners and Sri Swaroop Oorilla, learned Special Government Pleader 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**. 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 order as to costs.

Miscellaneous petitions pending, if any, shall stand closed.

SD/-MOHD. ISMAIL
DEPUTY REGISTRAR

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SECTION OFFICER

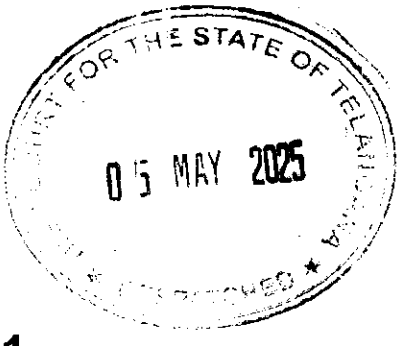
To,

1. The Assistant Commissioner (ST), Bowenpally -1 Circle, Begumpet Division, Hyderabad.
2. The Principal Secretary, Revenue (CT) Department, Telangana Secretariat, State of Telangana, Hyderabad.
3. The State Tax Officer, Telangana State, Malkajgiri - III, Hyderabad.
4. The Assistant Commissioner (State Tax), Malkajgiri - III, Saroornagar, Hyderabad.
5. The Assistant Commissioner, (GST)(ST), Madhapur, 8 circle Madhapur Division, T G.
6. The Assistant Commissioner (ST), Malkajgiri Division, Nacharam 2 Circle, 5th Floor, East Wing, Gagan Vihar, Nampally Hyderabad - 500 001
7. The Assistant Commissioner (ST), Division -Malakjgiri, Circle - Keesara Hyderabad - 500001
8. Assistant Commissioner (State Tax), Punjagutta- I, Punjagutta Division.
9. The Assistant Commissioner (ST), Madhapur - 6 Circle, Madhapur Division, Hyderabad.
10. The Joint Secretary, Department of Revenue, Ministry of Finance, North Block, Union of India, New Delhi-110001
11. One CC to SRI SHAIK JEELANI BASHA, Advocate. [OPUC]
12. One CC to SRI PUPPALA BHARATH NANDAN, Advocate. [OPUC]
13. One CC to SRI AITHARAJU VENKATESHWARLU, Advocate. [OPUC]
14. One CC to SRI G.R.S.AKHILESWAR, Advocate. [OPUC]
15. One CC to SRI NAGENDRA PRASAD, Advocate. [OPUC]
16. One CC to SRI JAI KISHAN SOLANKI, Advocate. [OPUC]
17. One CC to SRI NAKKA MAHESH, Advocate. [OPUC]
18. One CC to SRI SWAROOP OORILLA, SPL.G.P for State Tax. [OPUC]
19. One CC to SRI GADI PRAVEEN KUMAR, (Deputy Solicitor General of India), High Court for the State of Telangana at Hyderabad. [OPUC]
20. Two CD Copies.

BSK
BS

HIGH COURT

DATED:30/04/2025



COMMON ORDER

WP.Nos. 12019, 12035, 12036, 12051, 12093, 12157 & 7858 OF 2025

DISPOSING OF THE WRIT PETITIONS WITHOUT COSTS

(22)

kpl

5/5/25