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

THURSDAY ,THE TWENTIETH 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 NO: 8236 OF 2025

Between:

M/s.Vani Enterprises, 120/4, Venkatagiri Colony, Yousufguda, Hyderabad-500045 Telangana State. Rep. by its Managing Partner Mr.V.Sandeep Reddy

...PETITIONER

AND

1. The Superintendent (Central Tax), Yousufguda Range, Banjara Hills Division, Hyderabad.
2. The Union of India, Rep. by its Secretary, Ministry of Finance, North Block, New Delhi - 110 001.
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.

...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 an appropriate writ, order or direction more particularly one in the nature of Writ of Mandamus or any other appropriate Writ or Order or Direction declaring- (1) the action of the 1st Respondent in passing the Order-in-Original, dated 29.03.2024 and Form GST DRC-07, dated 13.04.2024 without DIN and without signature, in levying CGST/SGST and Penalty under Section 73(10) of the CGST/SGST Act 2017, without even issuing Form GST DRC-01A as contemplated under Rule 142(1A) of the Rules 2017, for the tax period 2018-19 under the CGST/SGST Act 2017, as arbitrary, contrary to the provisions of the CGST/SGST Act 2017, patently barred by limitation, without jurisdiction as per Section 73(10) of the CGST/SGST Act 2017, more particularly Notifications issued by the 4th Respondent vide No.9 of 2023 dated 31.03.2023, No.56 of 2023 dated 28.12.2023 extending the period of limitation by the 3rd Respondent

and G.O.Ms.No 118, dated 25.08.2023 issued by the 2nd Respondent extending the limitation period to make the assessment, as illegal, ultra vires to Section 168A of the CGST/SGST Act 2017 and contrary to Article 14, 19(1)(g) and 265 of the Constitution of India (2) Notification No.9 of 2023 dated 31.03.2024 and 56 of 2023 dated 23.12.2023 issued by the 3rdRespondent, G.O.Ms.No.118, dated 25.08.2023 issued by the Government of Telangana as ultra vires to Section 168A of the CGST/SGST Act 2017 and consequently set aside the Order-in-Original, dated 29.03.2024 and Form GST DRC-07, dated 13.04.2024 for the tax period2018-19 under the CGST/SGST Act 2017, 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 to Suspend the Operation of the Order-in-Original, dated 29.03.2024 and Form GST DRC-07, dated 13.04.2024 passed by the 1st Respondent, for the tax period 2018-19 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. V. RAJESHWAR RAO

Counsel for the Respondent Nos. 1&3: SRI DOMINIC FERNANDES
(senior standing counsel for CBIC)

Counsel for the Respondent No.2: SRI B. MUKHERJEE REP
SRI GADI PRAVEEN KUMAR,
DY. SOLICITOR GENERAL OF INDIA

The Court made the following: ORDER

THE HON'BLE THE ACTING CHIEF JUSTICE SUJOY PAUL

AND

THE HON'BLE SMT. JUSTICE RENUKA YARA

WRIT PETITION No.8236 of 2025

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

Sri V.Rajeshwara Rao, learned counsel for the petitioner; Sri Dominic Fernandes, learned Senior Standing Counsel for CBIC, for respondent Nos.1 and 3; and Sri B. Mukherjee, learned counsel representing Sri Gadi Praveen Kumar, learned Deputy Solicitor General of India, for respondent No.2.

2. Heard on admission.

3. The opening argument of the learned counsel for the petitioner is that the GST DRC-07 was not issued and therefore, the petitioner cannot prefer an appeal and directly approach this Court. In addition, it is argued that DRC-01 was also not provided to the petitioner.

4. Learned Senior Standing Counsel for CBIC appearing for respondent Nos.1 and 3, on the other hand, drawn the attention of this Court to the document dated 13.04.2024, which is Form GST

DRC – 07. Thus, the first contention of the petitioner appears to be incorrect. The impugned Order-in-Original is appealable under the Central Goods and Services Tax Act, 2017. Since a statutory efficacious remedy is available to the petitioner, we decline the interference. Liberty is reserved to the petitioner to avail the said remedy.

5. Accordingly the writ petition is **disposed of**. No order as to costs.

Miscellaneous petitions pending, if any, shall stand closed.

SD/- K. SREERAMA MURTHY
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Superintendent (Central Tax), Yousufguda Range, Banjara Hills Division, Hyderabad.
2. The Secretary, Union of India, Ministry of Finance, North Block, New Delhi - 110 001.
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. One CC to SRI. V. RAJESHWAR RAO Advocate [OPUC]
5. One CC to SRI. DOMINIC FERNANDES (senior standing counsel for CBIC) [OPUC]
6. One CC to SRI. GADI PRAVEEN KUMAR, DY.SOLICITOR GENERAL OF INDIA [OPUC]
7. Two CD Copies

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HIGH COURT

DATED:20/03/2025



ORDER

WP.No.8236 of 2025

DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

9 copies
by
17/4/25