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

THURSDAY,THE SEVENTEENTH 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 NO: 11410 OF 2025

Between:

M/s. Ortin Laboratories Limited, 1-8-305, Ground Floor, Chikkadapalli, Hyderabad 500 020, Telangana. Rep. by its Managing Director, Mr. Murali Krishna Murthy Sanka.

...PETITIONER

AND

1. The Appellate Joint, Commissioner of State Tax. Secunderabad Division, 5th Floor, CT Complex, Nampally, Hyderabad.
2. The Deputy Commissioner (ST), Sangareddy-I, Nizamabad Division, Telangana.
3. The Assistant Commissioner (ST) (FAC), Sangareddy-I, Circle, Nizamabad, Telangana.
4. 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 the action of the 1st Respondent in not considering the contentions of the Petitioner raised in the Grounds of Appeal and passing Appeal Orders, dated 22.11.2024 in a summary manner, without even signature of the 1st Respondent, as arbitrary, contrary to the provisions of the IGST/CGST/SGST Acts, 2017 and not valid in the eye of law, in violation of Principles of Natural Justice and Rule of Law (2) the action of the 2nd Respondent in issuing Show Cause Notice, dated 27.01.2024 and passing the Order, dated 30.04.2024, the Summary of the Order in Form GST DRC-07, dated 30.04.2024 and Attachment to Form GST DRC-07 dated 30.04.2024 issued by the 3rd Respondent, without any signature either physically or digitally, is not valid in the eye of law (3) the action of the 2nd Respondent in not issuing Form DRC-01A before passing the Orders, as contemplated under Rule

142(1A) of the IGST/CGST/SGST Act 2017, amounts to invalid (4) the action of the 2nd Respondent in not generating verifiable DIN in the Notices and Orders, as not valid in the eye of law. and consequently set aside the Appeal Order, dated 22.11.2024 issued by the 1st Respondent. and the Order, dated 30.04.2024, the Summary of the Order in Form GST DRC-07, dated 30.04.2024 and Attachment to Form GST DRC-07 dated 30.04.2024 issued by the 3rd Respondent, for the tax period 2018-19 under the IGST/CGST/SGST Acts 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 Appeal Order, dated 22.11.2024 issued by the 1St Respondent. and the Order, dated 30.04.2024, the Summary of the Order in Form GST DRC-07, dated 30.04.2024 issued by the 2' Respondent and Attachment to Form GST DRC-07 dated 30.04.2024 issued by the 3rd Respondent, for the tax period 2018-19 under the IGST/CGST/SGST 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. SHAIK JEELANI BASHA

Counsel for the Respondents: SRI T. CHAITANYA KIRAN AGP REPRESENTING FOR SRI SWAROOP OORILLA SPL. GP FOR STATE TAX

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.11410 of 2025

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

Sri Shaik Jeelani Basha, learned counsel for the petitioner and Sri T. Chaitanya Kiran, learned Assistant Government Pleader representing Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, for the respondents. Yadagiri, party-in-person.

2. The challenge mounted in this petition is to the appellate order dated 22.11.2024. The singular ground of attack to this appellate order is that the grounds raised in the appeal memo have not been considered.

3. Learned counsel for the petitioner, by taking this Court to the 'discussions and findings' portion, urged that from paragraph Nos.6 to 9, the learned appellate authority has mentioned about the background and reproduced the relevant provision of the statute. Thereafter, the appellate authority opined that the petitioner has not submitted any documentary evidence in support of short payment of tax under the Integrated

Goods and Services Tax Act, 2017 and raised certain claims. Thereafter, the appellate authority has recorded as under:

> '11. Since the appellants has not availed the opportunity of the personal hearings to submit their objections in their support and not submitted the documentary evidence as per the provision for the CGST/SGST Act, 2017 there is no other way to dispose the case as dismissed and therefore the action of the proper officer in passing the impugned order is found to be in order, warranting no interference."

He submits that even assuming that the petitioner did not appear for personal hearing, the appellate authority was under a statutory obligation to consider the appeal of the petitioner on merits. The appeal is pregnant with relevant grounds which ought to have been considered by the appellate authority.

4. Learned Assistant Government Pleader, representing learned Special Government Pleader for State Tax, has supported the impugned order and urged that the appellate authority has passed the impugned appellate order in accordance with law.

5. We have heard learned counsel for the parties on the aforesaid aspect.

6. A careful reading of the appeal memo with appellate impugned order makes it clear that the argument of learned counsel for the petitioner has substantial force. The petitioner

has raised various grounds in its appeal memo. Learned appellate authority has reproduced the factual background and thereafter, reached to the conclusion that the petitioner has not submitted any documentary evidence. The appellate authority further opined that since the petitioner did not attend the personal hearing, there is no other way to dispose of the case but to dismiss it. We are unable to give our stamp of approval to such approach and finding. If a written appeal was filed, it was imperative for the appellate authority to deal with the grounds raised in the appeal even if the petitioner was absent during the personal hearing. There is no iota of discussion in the entire appellate impugned order regarding the grounds taken in the appeal memo.

7. Resultantly, the impugned appellate order dated 22.11.2024 deserves to be jettisoned and we do so by directing the petitioner to appear before the appellate authority on 24.04.2025 at 11:30 A.M., for which no separate notice will be required to be issued. On such appearance, the appellate authority shall rehear the petitioner as per appellate authority's convenience and pass a fresh order in accordance law.

8. With aforesaid and without expressing any opinion on merits of the case, this Writ Petition is **disposed of**. No costs.

Interlocutory applications, if any pending, shall also stand closed.

SD/-S. MALLIKARJUNA RAO
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

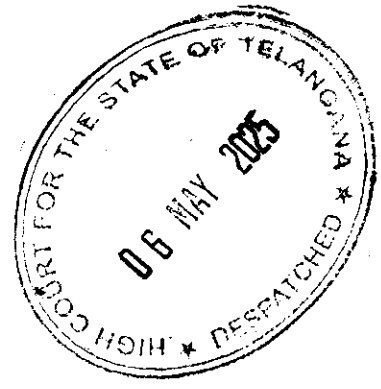
To,

1. The Appellate Joint, Commissioner of State Tax. Secunderabad Division, 5th Floor, CT Complex, Nampally, Hyderabad.
2. The Deputy Commissioner (ST), Sangareddy-I, Nizamabad Division, Telangana.
3. The Assistant Commissioner (ST) (FAC), Sangareddy-I, Circle, Nizamabad, Telangana.
4. The Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad.
5. One CC to SRI. SHAIK JEELANI BASHA Advocate [OPUC]
6. Two CCs to GP for STATE TAX, High Court for the State of Telangana at Hyderabad. [OUT]
7. Two CD Copies

KKS
LS

HIGH COURT

DATED:17/04/2025



ORDER

WP.No.11410 of 2025

DISPOSING THE WRIT PETITION
WITHOUT COSTS

10 copies
28/4/25