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

TUESDAY, THE TWENTY SECOND 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: 21826 and 28954 of 2024

WRIT PETITION NO: 21826 OF 2024

Between:

M/s.CNS Labs Private Limited, Flat No. 505, Vaishnavi Exotica, Street No. 3, Kakatiya Nagar, Habsiguda, Hyderabad-500007, represented by its Director Mrs.Supriya Patak Gudelli.

...PETITIONER

AND

1. The Assistant Commissioner (ST), Nacharam-1 Circle, Malkajgiri Division, Hyderabad.
2. The Joint Commissioner (ST), Malkajgiri Division, Hyderabad.
3. State of Telangana, Department of Revenue (C.T.), Rep. by its Principal Secretary Secretariat, Hyderabad, Telangana.
4. Central Board of Direct Taxes and Customs, Represented by Chairman, Minigi) of Finance, Department of Revenue, North Block. Central Secretariat, New Delhi-110001.
5. Union of India, Rep. by its Principal Secretary, Government of India, Ministry of Finance, 3rd Floor, Jeevan Deep Building. Sansad Marg, 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 an appropriate Writ, Order or Direction, more particularly in the nature of MANDAMUS

(i). Declaring that the impugned Notification No.56/2023, Central Tax, dated 28/12/2023, issued by the Fourth and Fifth Respondents under S.168-A of the

CGST Act, 2017, extending the Period of Limitation prescribed u/S. 73(10) of the CGST Act, 2017, for the Financial Year 2018-19, till 30/04/2024, is ultravires Section 168-A of the CGST Act, 2017, manifestly arbitrary, violative of Article 14 of the Constitution of India, illegal and consequently quash the same,

(ii). Declaring the impugned Order under Section 73 of GST Act 2017 passed by the 1St Respondent vide GSTIN. 36AAFCCO253K1ZS/2018-19, dated 29/04/2024, for the Financial Year 2018-19, as barred by limitation, violative of the principles of natural justice, contrary to law,

(iii). Declaring the action of the First Respondent in passing the impugned Order vide No. GSTIN. 36AAFCCO253K1ZS 2018-19, dated 29/04/2024 by disallowing the entire input tax credit for the year 2018-2019 under the CGST Act/SGST Act, as illegal, arbitrary, high handed, without authority of law and jurisdiction, in violation of the principles of natural contrary to the provisions of the Act and consequently quash the same.

IA NO: 1 OF 2024

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 all further proceedings including any recovery proceedings for collection of tax, penalty and interest through coercive methods in pursuance of the impugned order of the 1st respondent dated 29/04/2024 vide No. GSTIN. 36AAFCCO253K1ZS/2018-19 for the year 2018-19 under the CGST/SGST Acts pending disposal of the Writ Petition.

Counsel for the Petitioner: SRI B.KRISHNA REDDY

Counsel for the Respondent No.1 to 3: SRI T.CHAITANYA KIRAN, AGP, REP. FOR SRI SWAROOP OORILLA, SPL GP FOR STATE TAX

Counsel for the Respondent No.4: SRI DOMINIC FERNANDES, SC FOR CBIC

Counsel for the Respondent No.5: SRI GADI PRAVEEN KUMAR, DEPUTY SOLICITOR GENERIAL OF INDIA

WRIT PETITION NO: 28954 OF 2024

Between:

M/s.Shah Enterprises, 1-4-554/7, Bholakpur, Hyderabad, Telangana, rep. by its Proprietor Sri Mohammed Abrar Pasha.

...PETITIONER

AND

1. The Union of India, Through Secretary, Ministry of Finance, Department of Revenue, North Block, New Delhi-110001.
2. The State of Telangana, Rep. by the Principal Secretary to the Government, Revenue (CT) Department, Telangana Secretariat, Hyderabad, Telangana
3. The Assistant Commissioner (ST), Gandhinagar Circle, Secunderabad Division, Mayur Kushal Complex, beside Chermas, Abids, Hyderabad, Telangana.
4. The Goods and Service Tax Council, Rep by its Secretary, GST Council, Secretariat, 5th Floor, Tower-II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001.
5. The Central Board of Indirect Taxes and Customs, Rep by its Chairman, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi-110 001.
6. The Joint Commissioner (ST), Secunderabad Division, Mayur Kushal Corilplex, beside Chermas, Abids, 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 an appropriate Writ, Order or Direction, more particularly in the nature of MANDAMUS-

i. Declaring that the impugned Notification Nos.09/2023- Central Tax, dated 31-03-2023 and 56/2023, Central Tax, dated 28-12-2023, issued by the 1st and 5th Respondents, and the impugned G.O. Ms. Nos.118, Revenue (CT-II) Department, dated 25-08-2023 and 170, Revenue (CT-II) Department, dated 30-12-2023, issued by the 2nd Respondent, under S. 168-A of the CGST Act, 2017, extending the Period of Limitation prescribed u/S. 73(10) of the CGST Act, 2017, for the Financial Year 2019- 20 are ultravires Section 168-A of the CGST Act, 2017, manifestly arbitrary, violative of Article 14 of the Constitution of India, illegal and consequently quash the same

ii. Declaring that the impugned Assessment Order in Form DRC-07 vide GST No.36BXSPP3000MIZ4 dated 31.08.2024, along with its summary proceedings passed by the 3rd Respondent, u/S. 73 of the CGST and TSGST Acts, 2017, for the Tax Period 2019-20 as without jurisdiction, violative of the principles of natural justice, contrary to law, barred by limitation, and even on merits arbitrary, capricious, unjustified, unsustainable and illegal and consequently set aside the same.

IA NO: 1 OF 2024

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 Assessment Order in Form DRC-07 vide GST No. 36BXSPP3000MIZ4 dated 31.08.2024 along with its summary proceedings passed by the 3rd Respondent, u/S. 73 of the CGST and TSGST Acts, 2017, for the Tax Period 2019-20 pending disposal of the above Writ Petition.

Counsel for the Petitioner: SRI B.KRISHNA REDDY

Counsel for the Respondent No.1: SRI GADI PRAVEEN KUMAR,
DEPUTY SOLICITOR GENERIAL OF INDIA

Counsel for the Respondent No.2, 3 & 6: SRI T.CHAITANYA KIRAN, AGP, REP.
FOR SRI SWAROOP OORILLA,
SPL GP FOR STATE TAX

Counsel for the Respondent No.4 & 5: SRI DOMINIC FERNANDES,
SC FOR CBIC

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.21826 and 28954 of 2024

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

Sri B.Krishna Reddy, learned counsel for the petitioners and Sri T. Chaitanya Kiran, learned Assistant Government Pleader representing 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/-T.TIRUMALA DEVI
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

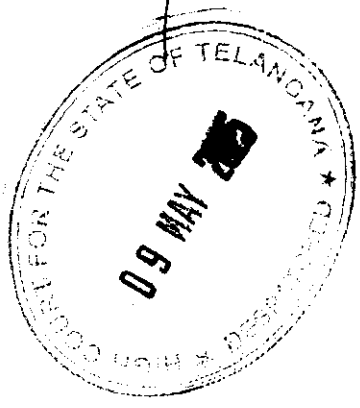
To,

1. The Assistant Commissioner (ST), Nacharam-1 Circle, Malkajgiri Division, Hyderabad.
2. The Joint Commissioner (ST), Malkajgiri Division, Hyderabad.
3. The Principal Secretary, Department of Revenue (C.T.), Secretariat, Hyderabad, Telangana.
4. The Assistant Commissioner (ST), Gandhinagar Circle, Secunderabad Division, Mayur Kushal Complex, beside Chermas, Abids, Hyderabad, Telangana.
5. The Secretary, Goods and Service Tax Council, GST Council, Secretariat, 5th Floor, Tower-II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001.
6. The Joint Commissioner (ST), Secunderabad Division Mayur Kushal Complex, beside Chermas, Abids, Hyderabad
7. The Chairman, Central Board of Direct Taxes and Customs, Ministry of Finance, Department of Revenue, North Block. Central Secretariat, New Delhi-110001.
8. The Principal Secretary, Government of India, Ministry of Finance, 3rd Floor, Jeevan Deep Building. Sansad Marg, New Delhi-110001.
9. One CC to SRI B.KRISHNA REDDY, Advocate [OPUC]
10. One CC to SRI DOMINIC FERNANDES, SC FOR CBIC [OPUC]
11. One CC to SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GEN. OF INDIA, High Court for the State of Telangana at Hyderabad [OPUC]
12. Two CCs to SRI SWAROOP OORILLA, SPL. GP FOR STATE TAX, High Court for the State of Telangana at Hyderabad [OUT]
13. Two CD Copies

BSR
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HIGH COURT

DATED:22/04/2025



COMMON ORDER

WP.Nos.21826 and 28954 of 2024

DISPOSING OF BOTH THE WRIT PETITIONS, WITHOUT COSTS

PA

(16) 29/4/25