[3446]

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

TUESDAY, THE FIFTEENTH DAY OF APRIL
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HON'BLE THE ACTING CHIEF JUSTICE SUJOY PAUL
AND
THE HON'BLE SMT JUSTICE RENUKA YARA

WRIT PETITION Nos.36992 of 2024;

10159, 10194, 10197, 10294, 10302, 10313, 10327, 10372, 10382 and

10390 of 2025

WRIT PETITION NO: 36992 OF 2024

Between:

Domakonda Madhusudhan S/o. Domakonda Rajaiah, Aged about 55 years, occ: Business, R/o. Plot No. 45, Ground Floor, Srikanth Nilayam, Krishna Reddy Nagar, Bowenpally, Hyderabad, Telangana-500 011 Financial Year: 2018-19

...PETITIONER

AND

1. The Deputy/Assistant Commissioner (ST), Begumpet Division, Bowenpally-II Circle, Queen's Plaza, S.P. Road, Begumpet, Secundrabad, Hyderabad-500003
2. Union of India, Ministry of Finance, Represented by its Secretary, North Block, New Delhi-110001
3. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax) Hyderabad, Telangana.
4. The Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi Rep by its Commissioner

...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) a writ, order, or direction more particularly one in the nature of a Writ of Mandamus declaring impugned Order vide Ref No. ZD360424095378Y dated 30.04.2024 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 and pass such further or other order(s) as this Hon'ble Court may deem fit and proper in the circumstances of the case.

b) a writ, order, or direction more particularly one in the nature of a Writ of Mandamus declaring that the Notification No. 09/2023-C.T dated 31.03.2023 issued by Respondent No. 3 through Respondent No. 4 and corresponding GO Ms. No. 118 dated 25.08.2023 issued by Respondent No. 3, which extended the time limit for passing the orders, are without authority of law and ultra vires to the section 73(10) of the GST Act 2017 and Section 168A of GST Act, 2017 and violative of articles 14, 19(1)(g) 21 and 265 of the Constitution of India.

IA NO: 2 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 operation of Order vide Ref No. ZD360424095378Y dated 30.04.2024 passed by Respondent No. 1 in DRC-07.

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 direction the impugned Show Cause Notices along with summary of Show Cause Notices in Form DRC-01 vide Ref.No.ZD360124043480N dt. 31.01.2024 and impugned order dated 30.04.2024 along with proceedings in Form GST DRC-07 vide Ref. No. ZD360424095378Y dated 30.04.2024, passed by the 1st Respondent for the tax period 2018-19 without having any signature as illegal,

arbitrary, apart from violative of Article 14, 19(1)(g) and 265 of the Constitution of India, Consequently, set aside the same and/or pass such other order or orders

Counsel for the Petitioner: SRI THANNERU CHAITANYA KUMAR

Counsel for the Respondents No.1 & 3: SRI SWAROOP OORILLA, SPECIAL GOVERNMENT PLEADER FOR STATE TAX

Counsel for the Respondent No.2: SRI GADI PRAVEEN KUMAR, DEPUTY SOLICITOR GENERAL OF INDIA SRI K. ARVIND KUMAR, S.C. FOR CENTRAL GOVERNMENT

Counsel for the Respondent No.4: SRI DOMINIC FERNANDES, Sr. S.C. FOR CBIC

WRIT PETITION NO: 10159 OF 2025

Between:

M/s Technocraft Associates, D-17, Phase-V, IDA, Jeedimetla, Medchal, Hyderabad. (State of Telangana) 500055 rep. by its Proprietor Vishnu Mohanlal Banwani S/o Assudomal Mohanlal Banwani R/o Mumbai

...PETITIONER

AND

1. Assistant Commissioner (State Tax), Jeedimetla-II, Hyderabad Rural 7th Floor, Gagan Vihar Complex. Opp. Exhibition Grounds, Nampally Station Road, Hyderabad
2. Joint Commissioner(ST), Hyderabad Rural 6th Floor, Gagan Vihar Complex. Opp. Exhibition Grounds, Nampally Station Road, Hyderabad
3. Branch Manager, The National Small Industries Corporation ltd., Govt. of India, Ministry of Micro Small Medium Enterprises, 1-7-1074/C/3, Flat No. 203, Datta Sai Complex, Musheerabad, Hyderabad.
4. Commissioner of State Goods Service Taxes, 1st Floor, Commissioner of Commercial Taxes Building, Government of Telangana, Nampally, Hyderabad.
5. The State of Telangana, rep. by its Principal Secretary, Revenue (State Tax) Department, 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 order or direction under Article 226 of the Constitution of India in declaring (1) unsigned

show cause notice dt.31-05-2024 issued by the 1st respondent in not serving to the petitioner as prescribed under the Act and the said show cause notice is cryptic, vague, without any reasons is quite contrary to the mandatory period prescribed under section 73(2) of the Act, before passing the order is violative of the Act and unsustainable in the eye of law (2) failure to provide the details or attachment to the unsigned show cause notice dt.31-05-2024 and unsigned order dt.22-08-2024 issued under section 73 of the Act passed by the 1st respondent under section 73 of the Act, 2017, without signature over the attachment of the details under reference No. ZD3608240856405 for the financial year April, 2019 to March, 2020 is violative of the principle of natural justice equity, fair play and contrary to law and (3) the unsigned show cause notice dt.31-05-2024 and unsigned order dt.22-08-2024 issued under section 73 of the CGST Act, 2017 is violative of Rule 26 of the CGST Rules, 2017 as prescribed under the GST Act, 2017,as arbitrary illegal and quite contrary to law consequently set aside the same as void, unenforceable and unsustainable.

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 third person garnishee notice dt. 12-03-2025 issued under section 79 (1) (c) of the Act, 2017 by the 1st respondent for the financial year April, 2019 to March 2020 to the third respondent for Rs.5,73,356/- pending disposal of the above writ petition.

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 grant stay of collection of disputed tax under the CGST of Rs.2,60,617/- and under SGST of Rs.2,60,617/-, passed under section 73 of the TGST and CGST Act, 2017, under reference No. ZD3608240856405 pursuant to the unsigned order dt.22-08-2024, issued by the 1st respondent for the financial year April, 2019 to March 2020 pending disposal of the above writ petition.

Counsel for the Petitioner: SRI TEJPRAKASH TOSHNIWAL

Counsel for the Respondents: SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT PLEADER FOR STATE TAX

WRIT PETITION NO: 10194 OF 2025

Between:

M/s. RR Enterprises, Phase III, Plot No. 85/B, IDA, Pashamlaram, Medak, Medak District, Telangana Rep. by its Proprietor Mr. Tamalampudi Rajendra Reddy, aged 44 years

...PETITIONER

AND

1. The Assistant Commissioner (ST), Medak Circle, Nizamabad Division.
2. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad.
3. The Union of India, Rep. by its Secretary, Ministry of Finance, North Block, New Delhi - 110 001.
4. 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, dated 29.04.2024, the Summary of the Orders in Form GST DRC-07, dated 29.04.2024 and the Summary of Show Cause Notice, dated 31.01.2024 and Attachment to DRC-01 levying SGST/CGST, Interest and Penalty, for the tax period 2018-19 under the SGST/CGST Act 2017, without any signature of the Officer concerned either physical or digital in the Order, dated 29.04.2024, the Summary of the Orders in Form GST DRC-07, dated 29.04.2024 and the Summary of Show Cause Notice, dated 31.01.2024 and Attachment to DRC-01, are not valid in the eye of law;

(2) 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 SGST/CGST Rules 2017, is contrary to the provisions of the Acts;

(3) the action of the 1st Respondent in issuing Notices and passing the Orders, without generating DIN in the Notices and Orders as per Circular No.128/47/2019-GST, dated 23.12.2019 and as per W.P.No.320 of 2022, dated 18.07.2022 of the Hon'ble Supreme Court, are not valid and consequently set aside the Order, dated 29.04.2024, the Summary of the Orders in Form GST DRC-07, dated 29.04.2024 and the Summary of Show Cause Notice, dated 31.01.2024 and Attachment to DRC-01 passed by the 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 to Suspend the Operation of the Order, dated 29.04.2024, the Summary of the Orders in Form GST DRC-07, dated 29.04.2024 and the Summary of Show Cause Notice, dated 31.01.2024 and Attachment to DRC-01 passed by the 1st Respondent, for the tax period 2018-19 under the SGST/CGST 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 PHANINDRA KUMAR CHENNUPATI

Counsel for the Respondents No.1 & 2: SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT PLEADER FOR STATE TAX

Counsel for the Respondent No.3: SRI GADI PRAVEEN KUMAR,
DEPUTY SOLICITOR GENERAL OF INDIA
SRI KALVALA SANJEEV, S.C. FOR CENTRAL GOVERNMENT

Counsel for the Respondent No.4: SRI DOMINIC FERNANDES,
Sr. S.C. FOR CBIC

WRIT PETITION NO: 10197 OF 2025

Between:

M/s. R N Metals Private Limited, A-23/5,6, APIE, Balanagar, Hyderabad, Medchal Malkajgiri, Telangana - 500 037 Rep.by its Director Mr. Mayur Agarwal, aged about 44 years

...PETITIONER

AND

1. The Assistant Commissioner (ST), Maredpally-Begumpet, Telangana.
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, the action of the 1st Respondent in passing the multiple Orders, dated 30.04.2024 and 22.04.2024, the Summary of the Orders in Form GST DRC-07, dated 30.04.2024 and 22.04.2024 and Proceedings, dated 30.04.2024 and 22.04.2024 passed by the 1st Respondent, levying IGST/CGST/SGS under Section 73(10) of the IGST/CGST/SGST Acts, 2017, for the tax period 2018-19, without even issuing Form GST DRC-01A as contemplated under Rule 142(1A) of the Rules 2017, without signature of the officer concerned in the Notice and Orders dated 30.04.2024 and 22.04.2024 and Summary of the Orders dated 30.04.2024 and 22.04.2024 passed by the 1st Respondent, and without DIN and not granting sufficient opportunity of hearing to the Petitioner, as arbitrary, contrary to the provisions of the IGST/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 multiple Orders of the 1st Respondent dated 30.04.2024 and 22.04.2024 for the single tax period 2018-19 by the same officer is not valid in the eye of law, to set-aside multiple Orders 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 Suspend the Operation of the multiple Orders, dated 30.04.2024 and 22.04.2024,

Summary of the Orders in Form GST DRC-07, dated 30.04.2024 and 22.04.2024 and Proceedings, dated 30.04.2024 and 22.04.2024 passed by the 1st Respondent, for the tax period 2018-19 under the CGST/SGST/IGST Acts, 2017, pending disposal of the above Writ Petition, as otherwise, the Petitioner wili be put to severe loss and hardship.

Counsel for the Petitioner: SRI SHAIK JEELANI BASHA

Counsel for the Respondents: SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT PLEADER FOR STATE TAX

WRIT PETITION NO: 10294 OF 2025

Between:

M/s. Kamco Engineering Pvt. Ltd., No.8, 6-3-649, Nalanda Complex, Somajiguda, Hyderabad, Telangana-500082 Represented by its Director, Shri Kachala Bhavani Vara Prasad S/o Kachala Appa Rao, Aged about 61 years, R/o. Row House 17, Canton Rows, Medchal Road Petbasheerabad, IDA Jeedimetla, Hyderabad-500055

...PETITIONER

AND

1. The Assistant Commissioner (ST), Khairatabad-Somajiguda Circle-2 Panjagutta Division, 5-9-279, 8th floor, B Block, Mayur Kushal Complex, Hyderabad, Telangana-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 declaring that impugned Order in Form GST DRC-07 vide Ref No. ZD360424067488Z dated 27/04/2024 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 to stay operation of impugned Order in Form GST DRC-07 vide Ref No. ZD360424067488Z dated 27/04/2024 passed by the Respondent No. 1.

Counsel for the Petitioner: SRI MOHAMMAD SHABAZ FOR SRI P. VENKAT PRASAD

Counsel for the Respondents: SRI SWAROOP OORILLA, SPECIAL GOVERNMENT PLEADER FOR STATE TAX

WRIT PETITION NO: 10302 OF 2025

Between:

M/s. Merge Stones, Rep. by its Managing Partner Sarat Babu Mittapalli, Plot No-271/A, Road No-12, MLA Colony, Banjara Hills, Hyderabad, Telangana, 500034.

...PETITIONER

AND

1. The State of Telangana, Represented by its Principal Secretary, Commercial Taxes, Secretariat, Hyderabad.
2. The Commissioner of the Commercial Taxes Department, Telangana State, C.T Complex, Nampally, Hyderabad-500 001.
3. The Assistant Commissioner (ST), Jubilee Hills - III Circle, Punjagutta Division, 5-9-279, 9th floor, B Block, Mayur Kushal Complex, Beside Chermas, Abids, Hyderabad - 500001

...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 direction or Order, more particularly in the nature of a writ of Mandamus or any other appropriate Writ, declaring the following notices and orders in FORM GST DRC-01 and DRC-07 along with the

Financial	DRC-01 No. & date	DRC-07 No. & Date	Issued & Passed by

Year			
2018-19	ZD3601240515751 dated 31-01-2024	ZD3604240822991 dated 29-04-2024	Respondent No.3
2019-20	ZD360524063119C dated 30.05.2024	ZD360824069933U dated 20.08.2024	Respondent No.3
2019-20	ZD360524076935X dated 31.05.2024	ZD360824136085B dated 30.08.2024	Respondent No.3
2020-21	ZD361124038035S dated 28.11.2024	ZD360424086363A dated 28.02.2025	Respondent No.3

attachment without signing the said documents either digitally nor physically passed under Section 73 of the SGST/CGST Act, 2017 against the Petitioner as void ab-initio, illegal, arbitrary, and violative of Article 19(1)(g) and 300A of the Indian Constitution.

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 FORM GST DRC-13 dated 07-03-2025 issued by the Respondent No. 3 to recover the demands confirmed under the impugned order vide Reference No. ZD360824136085B dated 30-08¬2024 pending disposal of this writ petition.

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 grant stay an interim relief to restrain the Respondents from initiating any action to recover the demands confirmed under the impugned orders dated 29/04/2024, 20/08/2024, 30/08/2024, 28/02/2025 pending disposal of this writ petition.

Counsel for the Petitioner: SRI PUPPALA BHARATH NANDAN

Counsel for the Respondents: SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT PLEADER FOR STATE TAX

WRIT PETITION NO: 10313 OF 2025

Between:

M/s. CHANDANA INFRA PROJECTS, Rep. by Chandana Ramamohana Rao. Registered Office at 1-13-39/85, LIG B-85, Dr. A.S.Rao Nagar, ECIL, Medchal Malkajgiri, Telangana - 500062

...PETITIONER

AND

1. The Assistant Commissioner (ST), Keesara-II Circle, Malkajgiri Division, 5th Floor, Mayur Kushal Complex, Abids, 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 07.06.2022 vide Ref no. ZD360622038300U an unsigned impugned and d Summary Order in DRC-07 dated 27.08.2024vide Ref no. ZD3608241142598 leaving to and amount of CGST Rs,6,96,922/- SGST Rs,6,96,922/- 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 Summary Order in DRC-07 vide Ref. no. ZD3608241142598 dated 27/08/2024 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 the Respondents: SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT PLEADER FOR STATE TAX

WRIT PETITION NO: 10327 OF 2025

Between:

Mr. Ananthula Venkat Reddy, Registered Office at: (Sai Krishna Electricals) 6-47/1, Budhanagar Colony, Peerzadiguda, Uppal bus depot, Telangana - 500092.

...PETITIONER

AND

1. State Tax Officer (STO), Division - Malkajgiri, Circle - Nacharam - 2, 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 unsigned Show cause notice in Form DRC 01 29.05.2024 vide Ref no. ZD3605240605676 and the corresponding unsigned demand order dated 29.08.2024 vide Ref no. ZD360824131877X passed by the Respondent No.1 under Section 73 of the Central Goods and Services Tax Act, 2017 for the Financial Year 2019-2020, demanding an amount of SGST Rs. 36,16,492/- and CGST Rs.

36,16,492/- 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.

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 dt.29.08.2024 Ref no. ZD360824131877X 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 the Respondents: SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT PLEADER FOR STATE TAX

WRIT PETITION NO: 10372 OF 2025

Between:

M/s. Sri Durga Bhavani Enterprises, (Rep. by its Authorized Signatory), H.No. 8-8-40/4, Dilkush Nagar, Near S.V. Model School, Hyderabad, Medchal-Malkajgiri Telangana -500 037

...PETITIONER

AND

1. Assistant Commissioner (ST), GST, Abids Division, Hyderabad Telangana
2. State of Telangana, rep. by its Secretary to Government (Revenue), State Tax Department, Secretariat, Hyderabad.
3. Union of India, rep. by its Secretary (Revenue)), North Block, New Delhi.

...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, (a) Setting aside the impugned Attachment to Show Cause Notice in Form DR-01, Form GST DRC-01 vide Ref. No. ZD360822000369G dated

02.08.2022 and impugned Order of the 1St Respondent along with proceedings in Form DRC-07 vide Ref. No. ZD360225088638X dt.28.02.2025 issued by the 1st Respondent for the tax period April 2020 to March 2021 without having any signatures as without authority of law, arbitrary.

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 dt. 28.02.2025 along with proceedings in Form DRC-07 vide Ref. No. ZD360225088638X of the 1st Respondent for the tax period April, 2020 to March, 2021 pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: SRI YAMMANURU SIRI REDDY

Counsel for the Respondents No.1 & 2: SRI SWAROOP OORILLA, SPECIAL GOVERNMENT PLEADER FOR STATE TAX

Counsel for the Respondent No.3: SRI GADI PRAVEEN KUMAR, DEPUTY SOLICITOR GENERAL OF INDIA

WRIT PETITION NO: 10382 OF 2025

Between:

M/s.Chintoos Food, H.No.90 KA, IDA Kattedan, Rajendranagar, Rangareddy District. Rep.by its Managing Partner Mr.Navroz Kurani aged 30 years

...PETITIONER

AND

1. The State Tax Officer, Rajendranagar-I Circle, 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 1st Respondent in issuing the Show Cause Notice, dated 31.01.2024 and passing Order, dated 28.02.2025, the Summary of the Order in Form GST DRC-07, dated 28.02.2025 and the Attachment to GST Form DRC-07, dated 28.02.2025, for the tax period 2020-21 under the CGST/SGST Act 2017, without any signature either physically or digitally, is nonest in the eye of law;

(2) the action of the 1St Respondent in passing the Order, dated 28.02.2025, the Summary of the Order in Form GST DRC-07, dated 28.02.2025 and the Attachment to GST Form DRC-07, dated 28.02.2025, without issuing Form GST DRC-01A as contemplated under Rule 142(1A) of the Rules 2017, is not valid in the eye of law;

(3) the action of the 1st Respondent in issuing Show Cause Notice, dated 31.01.2024 and passing the Order, dated 28.02.2025, the Summary of the Order in Form GST DRC-07, dated 28.02.2025, without generating Document Identification Number (DIN), for the tax period 2020-21 under the CGST/SGST Act 2017, is contrary to Circular No.128/47/2019-GST, dated 23.12.2019 and the judgment of the Hon'ble Supreme Court of India in W.P.(Civil) No.320 of 2022, dated 18.07.2022, and consequently set aside the Order, dated 28.02.2025, the Summary of the Order in Form GST DRC-07, dated 28.02.2025 and the Attachment to GST Form DRC-07, dated 28.02.2025, passed by the Pt Respondent, for the tax period 2020-21 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, dated 28.02.2025, the Summary of the Order in Form GST DRC-07, dated 28.02.2025 and the Attachment to GST Form DRC-07, dated 28.02.2025, passed by the 1st Respondent, for the tax period 2020-21 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 MOHAMMED RAFI

Counsel for the Respondents: SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT PLEADER FOR STATE TAX

WRIT PETITION NO: 10390 OF 2025

Between:

M/s. Strefa Projects Private Limited, Rep. SSY Krishna Kumar (authorised representative) Registered Office at H.No.7-9/2/34, Plot No.34, Eswaraiah Enclave, Dammaiguda, Medchal Malkajgiri, Telangana - 500083.

...PETITIONER

AND

1. The Assistant Commissioner (ST), Division - Malkajgiri, Circle - Keesara-1, 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 unsigned Show cause notice in Form unsigned show cause notice dated 27.11.2024 vide Ref no. ZD361124034106V and the corresponding demand order dt21.02.2025 vide Ref no. ZD3602250593297 passed by the Respondent No.1 under Section 73 of the Central Goods and Services Tax Act, 2017 for the Financial Year 2020-21 demanding an amount of IGST Rs. 15,24,025/-, SGST Rs. 1,10,78,224/- and CGST Rs. 1,10,78,224/- 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 signed Summary Order in DRC-07 vide Ref. no. ZD3602250593297 dated 21.02.2025 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 the Respondents: SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT 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.36992 of 2024; 10159, 10194, 10197, 10294, 10302, 10313, 10327, 10372, 10382 and 10390 of 2025

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

Learned counsel Sri Thanneru Chaitanya Kumar, Sri Tejprakash Toshniwal, Sri Phanindra Kumar Chennupati, Sri Shaik Jeelani Basha, Sri P.Venkat Prasad, Sri Puppala Bharath Nandan, Sri G.R.S.Akhileswar, Sri Yammanuru Siri Reddy and Sri Mohammed Rafi, 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**. 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 costs.

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

SD/-MOHD. ISMAIL
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Deputy/Assistant Commissioner (ST), Begumpet Division, Bowenpally-II Circle, Queen's Plaza, S.P. Road, Begumpet, Secunderabad, Hyderabad-500003
2. The Secretary, Union of India, Ministry of Finance, North Block, New Delhi-110001
3. The Principal Secretary to Government Revenue Department (Commercial Tax, State of Telangana, Hyderabad, Telangana.
4. The Commissioner, Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi.
5. The Assistant Commissioner (State Tax), Jeedimetla-II, Hyderabad Rural 7th Floor, Gagan Vihar Complex. Opp. Exhibition Grounds, Nampally Station Road, Hyderabad
6. The Joint Commissioner(ST), Hyderabad Rural 6th Floor, Gagan Vihar Complex. Opp. Exhibition Grounds, Nampally Station Road, Hyderabad
7. The Branch Manager, The National Small Industries Corporation ltd., Govt. of India, Ministry of Micro Small Medium Enterprises, 1-7-1074/C/3, Flat No. 203, Datta Sai Complex, Musheerabad, Hyderabad.
8. The Commissioner of State Goods Service Taxes, 1st Floor, Commissioner of Commercial Taxes Building, Government of Telangana, Nampally, Hyderabad.
9. The Principal Secretary, Revenue (State Tax) Department, State of Telangana, Secretariat, Hyderabad

10. The Assistant Commissioner (ST), Medak Circle, Nizamabad Division.
11. The Chairman, Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes and Customs, North Block, Central Secretariat, New Delhi - 100 001
12. The Assistant Commissioner (ST), Maredpally-Begumpet, Telangana.
13. The Assistant Commissioner (ST), Khairatabad-Somajiguda Circle-2 Panjagutta Division, 5-9-279, 8th floor, B Block, Mayur Kushal Complex, Hyderabad, Telangana-500001
14. The Commissioner of the Commercial Taxes Department, Telangana State, C.T Complex, Nampally, Hyderabad-500 001.
15. The Assistant Commissioner (ST), Jubilee Hills - III Circle, Punjagutta Division, 5-9-279, 9th floor, B Block, Mayur Kushal Complex, Beside Chermas, Abids, Hyderabad - 500001
16. The Assistant Commissioner (ST), Keesara-II Circle, Malkajgiri Division, 5th Floor, Mayur Kushal Complex, Abids, Hyderabad -500001
17. The State Tax Officer (STO), Division - Malkajgiri, Circle - Nacharam - 2, Hyderabad - 500001.
18. The Assistant Commissioner (ST), GST, Abids Division, Hyderabad Telangana
19. The Secretary (Revenue), Union of India, North Block, New Delhi
20. The State Tax Officer, Rajendranagar-I Circle, Hyderabad.
21. The Assistant Commissioner (ST), Division - Malkajgiri, Circle - Keesara-1, Hyderabad -500001
22. One CC to SRI THANNERU CHAITANYA KUMAR, Advocate [OPUC]
23. Two CCs to SRI SWAROOP OORILLA, Special Government Pleader for State Tax, High Court for the State of Telangana at Hyderabad. [OUT]
24. One CC to SRI GADI PRAVEEN KUMAR, Deputy Solicitor General of India [OPUC]
25. One CC to SRI K. ARVIND KUMAR, S.C. for Central Government [OPUC]
26. One CC to SRI DOMINIC FERNANDES, Sr. S.C. for CBIC [OPUC]
27. One CC to SRI TEJPRAKASH TOSHNIWAL, Advocate [OPUC]
28. One CC to SRI PHANINDRA KUMAR CHENNUPATI [OPUC]
29. One CC to SRI KALVALA SANJEEV, S.C. for Central Government [OPUC]
30. One CC to SRI SHAIK JEELANI BASHA, Advocate [OPUC]
31. One CC to SRI P. VENKAT PRASAD, Advocate [OPUC]
32. One CC to SRI PUPPALA BHARATH NANDAN, Advocate [OPUC]
33. One CC to SRI G. R. S. AKHILESWAR, Advocate [OPUC]
34. One CC to SRI YAMMANURU SIRI REDDY, Advocate [OPUC]
35. One CC to SRI MOHAMMED RAFI, Advocate [OPUC]
36. Two CD Copies

MP
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HIGH COURT

DATED:15/04/2025



COMMON ORDER

W.P.Nos.36992 of 2024;

10159, 10194, 10197, 10294, 10302, 10313, 10327,

10372, 10382 and 10390 of 2025

DISPOSING OF THE WRIT PETITIONS
WITHOUT COSTS

39

29/4/2025