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

WRIT PETITION Nos.10598, 10610, 10661, 10663, 10665, 10694, 10712, 10723, 10729, 10765 and 10775 of 2025

WRIT PETITION NO: 10598 OF 2025

Between:

Swarupa Kodipally, Registered with the trade name M/s. Mahashakthi Rice Industries, A Proprietorship concern Having its office at 3/3/1, 3/3/2, Dwarakapet, Narsampet, Warangal, Telangana 506132, Represented by its Proprietress, Smt. Swarupa Kodipally, W/o. Sri K. Damodar Rao, aged about 51 years, R/o. Warangal.

...PETITIONER

AND

1. Assistant Commissioner (ST), Warangal Rural, Narsampet, Telangana.
2. State of Telangana, Rep., by its Principal Secretary (Revenue) Department, Secretariat Buildings, 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 in the nature of a writ of mandamus declaring Show Cause Notice in DRC - 01 dated 29/05/24 bearing Reference No. ZD3605240596346 and the consequent order in Form DRC - 07 issued u/s. 73 of the TSGST Act, 2017 dated 31-08-2024 bearing Reference No. ZD360824150898Q passed by the 1st Respondent for the tax period April, 2019 to March, 2020 under the provisions of TSGST Act, 2017 as being unsigned, void, arbitrary, illegal, apart from being violative of Articles 14, 19(1)(g) of the Constitution of India and 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 all further action including collection of disputed tax pursuant to the Show Cause Notice in DRC - 01 dated 29/05/2024 bearing Reference No. ZD3605240596346 and the consequent order in Form DRC - 07 issued u/s. 73 of the TSGST Act, 2017 dated 31/08/2024 bearing Reference No. ZD360824150898Q passed by the 1st Respondent for the tax period April, 2019 to March, 2020 under the provisions of TSGST Act, 2017.

Counsel for the Petitioner: SRI A. V. RAGHU RAM

Counsel for the Respondents: SRI CHAITANYA KIRAN, AGP REPRESENTING SRI SWAROOP OORILLA, SPECIAL GOVERNMENT PLEADER FOR STATE TAX

WRIT PETITION NO: 10610 OF 2025

Between:

M/s.A1 Rabea Al Arabi Cafeteria Restaurant, H.No.12-2-772, Pillar No.37, Rethibowli, Mehdipatnam, Hyderabad-500 028. Rep.by its Managing Partner Mr.Omer Bin Asim Basalama aged 31 years

...PETITIONER

AND

1. The Assistant Commissioner (CT), Commercial Tax, Mehdipatnam-II Circle, Charminar 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 1st Respondent in issuing the Show Cause Notice, dated 31/05/2024 and passing Order, dated 09/08/2024, the Summary of the Order in Form GST DRC-07, dated 09/08/2024 and the Proceedings, dated 09/08/2024 for the tax period 2019-20 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 09/08/2024, the Summary of the Order in Form GST DRC-07, dated 09/08/2024 and the Proceedings, dated 09/08/2024, 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 31/05/2024 and passing the Order, dated 09/08/2024, the Summary of the Order in Form GST DRC-07, dated 09/08/2024, and Proceedings, dated 09/08/2024, without generating Document Identification Number (DIN), for the tax period 2019-20 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 09/08/2024, the Summary of the Order in Form GST DRC-07, dated 09/08/2024 and the Proceedings, dated 09/08/2024 passed by the 1st Respondent, for the tax period 2019-20 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 09/08/2024, the Summary of the Order in Form GST DRC-07, dated 09/08/2024 and the Proceedings, dated 09/08/2024 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 MOHAMMED RAFI

Counsel for the Respondents: SRI CHAITANYA KIRAN, AGP REPRESENTING SRI SWAROOP OORILLA, SPECIAL GOVERNMENT PLEADER FOR STATE TAX

WRIT PETITION NO: 10661 OF 2025

Between:

M/s. Thumu Veerabhadra Rao Works Contract (now closed), 5-113/1, Main Road, Thallada, Khammam, Khammam District, Andhra Pradesh - 507167, Rep. by its Proprietor, Veera Bhadra Rao Thumu.

...PETITIONER

AND

1. The Assistant Commissioner (ST), Khammam-II Circle, Warangal Division, H.No. 10-6-179/6, Ground Floor, Near P.V. Narasimha Rao Park, Beside NSP Office, Bhuranpuram Street, Khammam 507001.
2. The State of Telangana, Rep. by the Principal Secretary to the Government, Revenue (CT) Department, Dr. B.R. Ambedkar Telangana Secretariat Building, Hyderabad, Telangana.
3. The Union of India, rep. by its Secretary (Finance), 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 an appropriate Writ, Order or Direction, more particularly in the nature of MANDAMUS holding that the impugned Ex-Parte Assessment Order in Form GST DRC-07 passed by the First Respondent vide Order No. ZD360424048889S, dated 22.04.2024, u/s. 73 of the TGST and CGST Acts, 2017, for the F.Y. 2018-19, which does not contain the mandatory electronically generated DIN, which does not contain Signature/Digital Signature and is an unsigned order, and which was passed pursuant to Show Cause Notice which itself does not contain DIN and Signature/Digital Signature, without physically serving the Show Cause Notice on the Petitioner, without affording opportunity of personal hearing, and even on merits is invalid, deemed to have never been issued, not an order in the eye of law, violative of the principles of natural justice, contrary to S. 75(4) of the GST Acts, 2017, contrary to law and illegal and 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 grant stay of all further proceedings, including recovery of tax, interest and Penalty,

pursuant to the impugned Ex-Parte Assessment Order in Form GST DRC-07 passed by the First Respondent vide Order No. ZD360424048889S, dated. 22.04.2024, u/s. 73 of the TGST & CGST Acts, 2017, for the F.Y. 2018-19.

Counsel for the Petitioner: SRI G. NARENDRA CHETTY

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

WRIT PETITION NO: 10663 OF 2025

Between:

M/s. DEFW Automations, D 179/1, IDA, Phase - II, Jeedimetla, Hyderabad, Ranga Reddy, Telangana - 500 055, represented by its Proprietor, Sri Durgaiah Goud Muthyala.

...PETITIONER

AND

1. Assistant Commissioner (ST), Jeedimetla - 1 Circle, Hyderabad Rural, 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 Show Cause Notice and Assessment Order passed by the first respondent in Form GST DRC - 07, in Reference No.ZD360824004833D, vide DIN No.GST/36AHPPM1353E1ZD/20, dated. 02.08.2024, in raising a demand of tax of Rs.2,93,304/- (CGST amounting to Rs.1,46,652/- plus SGST amounting to Rs.1,46,652/-), for the tax period 2019-20, 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 Hon'ble Court and Hon'ble 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 pending disposal of the Writ Petition grant stay of all further proceedings arising in pursuance of the impugned Assessment Order passed by the first respondent in Assessment Order in Form GST DRC - 07, in Reference No.ZD360824004833D vide DIN No.GST/36AHPPM1353E1ZD/20, dated 02.08.2024, for the tax period 2019-20.

Counsel for the Petitioner: SRI S. SURI BABU

Counsel for the Respondents: SRI CHAITANYA KIRAN,
AGP REPRESENTING SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT PLEADER FOR STATE TAX

WRIT PETITION NO: 10665 OF 2025

Between:

M/s.DEFW Automations, D 179/1, IDA, Phase - II, Jeedimetla, Hyderabad, Ranga Reddy, Telangana - 500 055, represented by its Proprietor, Sri Durgaiah Goud Muthyala.

...PETITIONER

AND

1. Assistant Commissioner (ST), Jeedimetla -1 Circle, Hyderabad Rural, 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 Show Cause Notice and Assessment Order passed by the first respondent in Form GST DRC - 07 in Reference No.ZD360424089756U, vide DIN No.GST/36AHPPM1353E1ZD/19, dated 30.04.2024, in raising a demand of tax of Rs.2,27,132/- (CGST amounting to Rs.1,13,566/- plus SGST amounting to Rs.1,13,566/-), for the tax period 2018-19, 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 Hon'ble Court and Hon'ble 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 pending disposal of the Writ Petition 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.ZD360424089756U, vide DIN No.GST/36AHPPM1353E1ZD/19, dated 30.04.2024, for the tax period 2018-19.

Counsel for the Petitioner: SRI S. SURI BABU

Counsel for the Respondents: SRI CHAITANYA KIRAN,
AGP REPRESENTING SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT PLEADER FOR STATE TAX

WRIT PETITION NO: 10694 OF 2025

Between:

M/s. Kasina Techno Services, R/o. 609/5A, Manasarover Heights, Phase 3, Prem Sagar Old Bowenpally, Hyderabad - 500 009, Telangana Represented by its Partner, Mr. Parvateesam Kasina, S/o Mr. Kasina Veerabhadra Swamy

...PETITIONER

AND

1. The Assistant Commissioner (ST), Bowenpally - I Circle, Begumpet, 9th Floor, C. Block. Mayur kushal Complex, Abids, Hyderabad - 500 001, Telangana.
2. State of Telangana, Represented by its Principal Secretary to Government, Revenue (CT-II) 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 a Writ of Mandamus or any other appropriate Writ, Order or Direction

A. the Summary of show cause notice in Form GST DRC-01, and Attachment to Form GST DRC-01, dated 19.01.2024, issued by the 1st Respondent,

under the provisions of the Telangana Goods and Services Tax Act, 2017, for the tax period 2018 - 19, as uploaded in the GST web portal,

B. the order u/s 73 of the Goods and Services Tax Act, 2017, Summary of the Order in Form GST DRC-07, and Attachment to Form GST DRC-07, all dated 30.04.2024, passed by the 1st Respondent, under the provisions of the Telangana Goods and Services Tax Act, 2017, for the tax period 2018 - 19, as uploaded in the GST web portal,

are issued without any authority of law, and are arbitrary, apart from being violative of articles 14, 19(1)(g) and 265 of the Constitution of India, in the interests of justice.

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 any recovery, pursuant to the order u/s 73 of the Goods and Services Tax Act, 2017, Summary of the Order in Form GST DRC-07, and Attachment to Form GST DRC-07, all dated 30.04.2024, passed by the 1st Respondent, under the provisions of the Telangana Goods and Services Tax Act, 2017, for the tax period 2018 - 19, as uploaded in the GST web portal, pending disposal of the above Writ Petition.

Counsel for the Petitioner: SRI SRINARAYAN TOSHNIWAL

Counsel for the Respondents: SRI CHAITANYA KIRAN,
AGP REPRESENTING SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT PLEADER FOR STATE TAX

WRIT PETITION NO: 10712 OF 2025

Between:

Venkatesh Goud Lingampalli, Having office at 7-32/1/25, Jyothi Nagar, Narapally, Hyderabad, Telangana - 500039

...PETITIONER

AND

1. The Assistant Commissioner of State Tax, Nacharam 1 Circle, Malkajgiri Division 12th Floor, South Wing, Gagan Vihan, Nampally, Hyderabad - 500 001

2. The Commissioner of State Tax, 3rd Floor, C.T. Complex, Nampally, Hyderabad - 500 001
3. State Bank of India (Uppal Branch), Represented by the Branch Manager Plot No. 13, 130/2 Friends Colony Entrance, Sri Venkateswara Swamy Temple Road, Uppal, Hyderabad - 500 039
4. State of Telangana, Represented by Principal Secretary Revenue Department (State Tax) Secretariat, Hyderabad - 500 004
5. Union of India, Ministry of Finance, Represented by its Secretary, North Block, 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, Order or direction particularly one in the nature of a Writ of Mandamus or any other appropriate writ declaring (i) Order dated 17.08.2024 along with FORM GST DRC 07 dated 17.08.2024 bearing Reference No. ZD360824060326A issued by the Respondent No. 1 under Section 73 of the CGST Act, 2017 for the period 2019-20; (ii) show cause notice in Form GST DRC-01 dated 31.05.2024 and (iii) Notice issued in FORM GST DRC - 13 dated 09.01.2025 issued by the Commercial Taxes Department under Section 79(1) of the CGST Act, 2017, as null and void, illegal, in violation of principles of natural justice, without jurisdiction as it is passed without authority of law, and non-est in law on account of the lack of signatures in the interest of justice and equity, and in accordance with the scheme of the GST Acts.

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 (i) the impugned Orders dated 17.08.2024 bearing Reference No. ZD360824060326A, (ii) Notice issued in FORM GST DRC - 13 dated 09.01.2025, and any coercive steps towards recovery of Rs. 10,87,032/- against the Petitioner by the Respondents pursuant to the impugned Orders dated 17.08.2024 and the bank attachment notice dated 09.01.2025.

Counsel for the Petitioner: SRI KARAN TALWAR

Counsel for the Respondents No.1, 2 & 4: SRI CHAITANYA KIRAN, AGP REPRESENTING SRI SWAROOP OORILLA, SPECIAL GOVERNMENT PLEADER FOR STATE TAX

Counsel for the Respondent No.3: --

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

WRIT PETITION NO: 10723 OF 2025

Between:

M/s. Sai Manasa Pharmaceuticals, 10-2-125, Mamilgudem, Khammam, Khammam District, Telangana 507001, Rep. by its Managing Partner Mr. Gurram Srinivasa Rao.

...PETITIONER

AND

1. The Assistant Commissioner (ST), Khammam-II Circle, Warangal Division, H.No. 10-6-179/6, Ground Floor, Near P.V. Narasimha Rao Park, Beside NSP Office, Bhuranpuram Street, Khammam - 507001.
2. The State of Telangana, Rep. by the Principal Secretary to the Government, Revenue (CT) Department, Dr. B.R. Ambedkar Telangana Secretariat Building, Hyderabad, Telangana
3. The Union of India, Rep. by its Secretary (Finance), 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 an appropriate Writ, Order or Direction, more particularly in the nature of MANDAMUS holding that the impugned Ex-Parte Assessment Order in Form GST DRC-07 passed by the First Respondent vide Order No. ZD3604240840030, dated 30/04/2024, u/s. 73 of the TGST and CGST Acts, 2017, for the F.Y. 2018-19, which does not contain the mandatory electronically generated DIN, which does not contain Signature/Digital Signature and is an unsigned order, and which was passed pursuant to Show Cause Notice which itself does not contain DIN and Signature/Digital Signature, without physically serving the Show Cause Notice on the Petitioner, without affording opportunity of personal hearing, and even on merits is invalid, deemed to have never been issued, not an order in the eye of law, violative of the principles of natural justice, contrary to S. 75(4) of the GST Acts, 2017, contrary to law and illegal and 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 grant stay of all further proceedings, including recovery of tax, interest and Penalty, pursuant to the impugned Ex-Parte Assessment Order in Form GST DRC-07 passed by the First Respondent vide Order No. ZD3604240840030, dated 30-04-2024, u/s. 73 of the TGST & CGST Acts, 2017, for the F.Y. 2018-19.

Counsel for the Petitioner: SRI G. NARENDRA CHETTY

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

Counsel for the Respondent No.3: M/s. B. LAXMI PRASUNA S.C. FOR CENTRAL GOVERNMENT

WRIT PETITION NO: 10729 OF 2025

Between:

M/s. Global Tree Careers Private Limited, Rep. by Shri Alapati Subhakar, Director 6-3-879/B/2, Green Lands, Begumpet, Telangana, 500016.

...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 of State tax, Begumpet-II Circle, Begumpet Division, 5th Floor, Pavani Prestige, Above R.S. brothers, Ameerpet, 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 direction or Order, more particularly in the nature of a writ of Mandamus or any other appropriate Writ, declaring the impugned order vide Reference No. ZD360424094223G dated 30-04-2024 without signing the said documents digitally confirming the demand of Rs.27,15,792/- (SGST of Rs. 13,57,896/- and CGST of Rs. 13,57,896/-) of tax along with consequential demands of interest and penalty against the Petitioner Company as void ab-initio,

without jurisdiction, 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 grant stay an interim relief to restrain the Respondents from initiating any action to recover the demands confirmed under the impugned order vide Reference No. ZD360424094223G dated 30-04-2024 pending disposal of this writ petition.

Counsel for the Petitioner: SRI PUPPALA BHARATH NANDAN

Counsel for the Respondents: SRI CHAITANYA KIRAN,
AGP REPRESENTING SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT PLEADER FOR STATE TAX

WRIT PETITION NO: 10765 OF 2025

Between:

M/s.Mathrubhoomi Steel & Cement, rep. by its Proprietor Sri Pratap Reddy Navari, H.No.2-29, Tellapur, Ramachandrapuram, Sangareddy, Telangana-503032

...PETITIONER

AND

1. The State of Telangana, rep. by the Principal Secretary, Revenue (CT) Department, Secretariat, Hyderabad, Telangana.
2. The Assistant Commissioner (State Tax), Sangareddy, Nizamabad Division, 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, or Order or Direction particularly one in the nature of Writ of Mandamus declaring the action of the 2nd respondent in passing the impugned summary of the order dated 23.08.2024 in DRC-07 vide GSTIN No.36AGVPN0537A1ZA for the year 2019-20 under the CGST and SGST Act, 2017 without signatures either electronically or digitally along with the Attachment to Show Cause Notice in Form DRC 01 along with Form GST DRC 01 dated 31.05.2024 as being void, illegal, without jurisdiction, without authority of law

apart from violative of Articles 14 and 19 of the Constitution of India and 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 grant stay of all further proceedings pursuant to the impugned summary of the order dated 23.08.2024 in DRC-07 vide GSTIN No.36AGVPN0567A1ZA for the year 2019-20 under the CGST and SGST Act, 2017 without signatures either electronically or digitally along with the Attachment to Show Cause Notice in Form DRC 01 along with Form GST DRC 01 dated 31.05.2024.

Counsel for the Petitioner: SRI K. LAXMA REDDY

Counsel for the Respondents: SRI CHAITANYA KIRAN,
AGP REPRESENTING SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT PLEADER FOR STATE TAX

WRIT PETITION NO: 10775 OF 2025

Between:

Venkatesh Goud Lingampalli, Having office at 7-32/1/25, Jyothi Nagar, Narapally, Hyderabad, Telangana - 500039

...PETITIONER

AND

1. The Assistant Commissioner of State Tax, Nacharam 1 Circle, Malkajgiri Division 12th Floor, South Wing, Gagan Vihan, Nampally, Hyderabad -500 001
2. The Commissioner of State Tax, 3rd Floor, C.T. Complex, Nampally, Hyderabad - 500 001
3. State Bank of India (Uppal Branch), Represented by the Branch Manager Plot No. 13, 130/2 Friends Colony Entrance, Sri Venkateswara Swamy Temple Road, Uppal, Hyderabad -500 039
4. State of Telangana, Represented by Principal Secretary Revenue Department (State Tax) Secretariat, Hyderabad -500 004
5. Union of India, Ministry of Finance, Represented by its Secretary, North Block, 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, Order or direction particularly one in the nature of a Writ

of Mandamus or any other appropriate writ declaring (i) Order dated 07.08.2024 along with FORM GST DRC - 07 dated 07.08.2024 bearing Reference No.ZD3608240208193 issued by the Respondent No.1 under Section 73 of the CGST Act, 2017 for the period 2019-20 (ii) show cause notice in Form GST DRC - 01 dated 07.06.2022 and (iii) Notice issued in FORM GST DRC - 13 dated 09.01.2025 issued by the State Taxes Department under Section 79(1) of the CGST Act, 2017, as null and void, illegal, in violation of principles of natural justice, without jurisdiction as it is passed without authority of law, and non-est in law on account of the lack of signatures in the interest of justice and equity, and in accordance with the scheme of the GST Acts.

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 (i) the impugned Orders dated 07.08.2024 bearing Reference No. ZD3608240208193, (ii) Notice issued in FORM GST DRC - 13 dated 09.01.2025, and any coercive steps towards recovery of Rs. 10,87,028/- against the Petitioner by the Respondents pursuant to the impugned Orders dated 07.08.2024 and bank attachment notice dated 09.01.2025.

Counsel for the Petitioner: SRI KARAN TALWAR

Counsel for the Respondents No.1, 2 & 4: SRI CHAITANYA KIRAN,
AGP REPRESENTING SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT PLEADER FOR STATE TAX

Counsel for the Respondent No.3: --

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

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.10598, 10610, 10661, 10663, 10665, 10694, 10712, 10723, 10729, 10765 and 10775 of 2025

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

Learned counsel Sri A.V.Raghu Ram, Sri Mohammed Rafi, Sri G.Narendra Chetty, Sri S.Suri Babu, Sri Srinarayan Toshniwal, Sri Karan Talwar, Sri Puppala Bharath Nandan and Sri K.Laxma Reddy, for the petitioners and Sri 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**. 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 Assistant Commissioner (ST), Warangal Rural, Narsampet, Telangana.
2. The Principal Secretary (Revenue) Department, State of Telangana, Secretariat Buildings, Hyderabad, Telangana.
3. The Assistant Commissioner (CT), Commercial Tax, Mehdipatnam-II Circle, Charminar Division, Hyderabad.
4. The Assistant Commissioner (ST), Khammam-II Circle, Warangal Division, H.No. 10-6-179/6, Ground Floor, Near P.V. Narasimha Rao Park, Beside NSP Office, Bhuranpuram Street, Khammam 507001.
5. The Principal Secretary to the Government, Revenue (CT) Department, State of Telangana, Dr. B.R. Ambedkar Telangana Secretariat Building, Hyderabad, Telangana.
6. The Secretary (Finance), Ministry of Finance, Union of India, North Block, New Delhi -110001
7. The Assistant Commissioner (ST), Jeedimetla - 1 Circle, Hyderabad Rural, Hyderabad.
8. The Assistant Commissioner (ST), Bowenpally - I Circle, Begumpet, 9th Floor, C. Block, Mayur kushal Complex, Abids, Hyderabad - 500 001, Telangana.

(cont)

9. The Principal Secretary to Government, State of Telangana, Revenue (CT-II) Department, Secretariat, Hyderabad

10. The Assistant Commissioner of State Tax, Nacharam 1 Circle, Malkajgiri Division 12th Floor, South Wing, Gagan Vihan, Nampally, Hyderabad - 500 001

11. The Commissioner of State Tax, 3rd Floor, C.T. Complex, Nampally, Hyderabad - 500 001

12. The Principal Secretary Revenue Department (State Tax), State of Telangana, Secretariat, Hyderabad - 500 004

13. The Secretary, Union of India, Ministry of Finance, North Block, New Delhi - 110 001

14. The Principal Secretary, Commercial Taxes, State of Telangana, Secretariat, Hyderabad.

15. The Commissioner of the Commercial Taxes Department, Telangana State, C.T Complex, Nampally, Hyderabad-500 001.

16. The Assistant Commissioner of State tax, Begumpet-II Circle, Begumpet Division, 5th Floor, Pavani Prestige, Above R.S. brothers, Ameerpet, Hyderabad

17. The Assistant Commissioner (State Tax), Sangareddy, Nizamabad Division, Telangana

18. The Assistant Commissioner of State Tax, Nacharam 1 Circle, Malkajgiri Division 12th Floor, South Wing, Gagan Vihan, Nampally, Hyderabad - 500 001

19. The Commissioner of State Tax, 3rd Floor, C.T. Complex, Nampally, Hyderabad - 500 001

20. One CC to SRI A. V. RAGHU RAM, Advocate [OPUC]

21. Two CCs to SRI SWAROOP OORILLA, Special Government Pleader for State Tax, High Court for the State of Telangana at Hyderabad. [OUT]

22. One CC to SRI MOHAMMED RAFI, Advocate [OPUC]

23. One CC to SRI G. NARENDRA CHETTY, Advocate [OPUC]

24. One CC to SRI S. SURI BABU, Advocate [OPUC]

25. One CC to SRI SRINARAYAN TOSHNIWAL, Advocate [OPUC]

26. One CC to SRI KARAN TALWAR, Advocate [OPUC]

27. One CC to SRI GADI PRAVEEN KUMAR, Deputy Solicitor General of India [OPUC]

28. One CC to M/s. B. LAXMI PRASUNA, S.C. for Central Government [OPUC]

29. One CC to SRI PUPPALA BHARATH NANDAN, Advocate [OPUC]

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HIGH COURT

DATED:17/04/2025



COMMON ORDER

W.P.Nos.10598, 10610, 10661, 10663, 10665, 10694, 10712, 10723, 10729, 10765 and 10775 of 2025

DISPOSING OF THE WRIT PETITIONS WITHOUT COSTS

(32) M.T 29/4/25