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

THURSDAY, THE TWENTY FOURTH 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: 28499 of 2024 and 11356 of 2025

WRIT PETITION NO: 28499 OF 2024

Between:

M/s. Ultrafil Air Systems (India) Private Limited, Plot No 10/11, Ultrafil, Road No 05, IDA Nacharam, Rangareddy, Telangana 500076 Represented by its Managing Director, Shri Vinayak Nayak, S/o Chandrakant, Ramantapur, Anand Nagar, Amberpet, Seminary, Hyderabad, Telangana - 500013

...PETITIONER

AND

1. The Assistant Commissioner (State Tax), Nacharam 1 Circle, Malkajgiri Division. Nampally, Telangana - 500 001
2. The Assistant Commissioner, Nacharam 1 Circle, Saroor Nagar Division, Nampally, Telangana - 500 001
3. State of Telangana, Through Principal Secretary to Government, Revenue Department (Commercial Tax), Hyderabad, Telangana
4. Union of India, Ministry of Finance, Represented by its Secretary, North Block, New Delhi-110 001
5. 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

i. a writ, order, or direction more particularly one in the nature of a Writ of Mandamus declaring impugned Order vide Ref No. ZD360424067054I 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 and pass such further or other order(s) as this Honble Court may deem fit and proper in the circumstances of the case and prayed for condoning the delay based on the merits of the case.

ii. 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 and Notification No. 56/2023-CT dated 28.12.2023 issued by Respondent No. 4 through Respondent No. 5 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: 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 operation of Order vide Ref No. ZD360424067054I dated 27.04.2024 passed by the Respondent No.1.

Counsel for the Petitioner: SRI VENKATA PRASAD.P

Counsel for the Respondent No.1 to 3: SRI SWAROOP OORILLA, SPL GP FOR STATE TAX

Counsel for the Respondent No.4: SRI GADI PRAVEEN KUMAR, DEPUTY SOLICITOR GENERIAL OF INDIA

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

WRIT PETITION NO: 11356 OF 2025

Between:

SRI DURGA ENTERPRISES, Represented by its Partner Mr. Nagabandi Srinivas, 19-2-4, ASHOK NAGAR, BELLAMPALLY - 504251. Dist. MANCHERIAL

...PETITIONER

AND

1. The Assistant Commissioner, (State Tax), Mancherial Circle, H.No. 19-27, 1st Floor, Vyshnavi Complex, Near Flyover Bridge, Mancherial -504208.
2. The Commissioner of State Tax, State of Telagnana Commercial taxes complex, M J Road, Opposite Gandhi Bhavan, Nampally, Hyderabad.
3. The State of Telagnana, Represented by its Principle Secretary to Government, Revenue CTD, Secreteriate, 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, declaring the Show cause Notice dated 31-05-2024 vide reference no. ZD3605240679134, all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 order passed dated 15/08/2024 vide reference no. ZD360824046133H by The Assistant Commissioner (ST), Under Section 73 of the TGST and CGST Act, 2017. The summary of under declared tax is as follows. Total Tax Rs. 10,92,065/- (SGST Rs.3,69,097/- CGST Rs.3,69,097/- and IGST Rs.3,53,871/-), beside leavy of Penalty and interest under section 50 of the CGST Act, 2017 as prescribed under section 73(9) of CGST Act, 2017/TGST Act,2017, for the financial year 2019-2020 without even issuing Form GST DRCO1A as contemplated under Rule 1421A of the Rules 2017 without signature of the officer concerned in the all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 by the Ist Respondent and without DIN and without even granting sufficient opportunity of being heard to the Petitioner as arbitrary contrary to the provisions of theCGST/SGST Acts 2017 and contrary to the Article 14, 19 2 g, 21 and 265 of Constitution of India and consequently set aside the SCN dated 31/05/2024 and all consequential orders passed in pursuance of the said SCN, including Form

GST DRC-07 as illegal null and void and to pass such other order or orders in the interest 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 Show cause Notice dated 31-05-2024 vide reference no. ZD3605240679134, all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 order passed dated 15-08-2024 vide reference no. ZD360824046133H by The Assistant Commissioner (ST), Under Section 73 of the TGST & CGST Act, 2017. The summary of under declared tax is as follows. Total Tax Rs. 10,92,065/- (SGST Rs.3,69,097/- CGST Rs.3,69,097/- and IGST Rs.3,53,871/-), beside leavy of penalty and interest under section 50 of the CGST Act, 2017 as prescribed under section 73(9) of CGST Act, 2017/TGST Act,2017, for the financial year 2019-2020 pending disposal of writ petition.

Counsel for the Petitioner: SRI UPADHYAY RAGHAVENDER

Counsel for the Respondents: SPL GP 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.28499 of 2024 and 11356 of 2025

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

Learned counsel Sri P.Venkat Prasad and Sri Upadhyay Raghavender, 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**. 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/-A. SRINIVASA REDDY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Assistant Commissioner (State Tax), Nacharam 1 Circle, Malkajgiri Division, Nampally, Telangana - 500 001
2. The Assistant Commissioner, Nacharam 1 Circle, Saroor Nagar Division, Nampally, Telangana - 500 001
3. The Principal Secretary to Government, Revenue Department (Commercial Tax), Hyderabad, Telangana.
4. The Assistant Commissioner, (State Tax), Mancherial Circle, H.No. 19-27, 1st Floor, Vyshnavi Complex, Near Flyover Bridge, Mancherial -504208.
5. The Commissioner of State Tax, State of Telagnana Commercial taxes complex, M J Road, Opposite Gandhi Bhavan, Nampally, Hyderabad.
6. The Secretary, Ministry of Finance, North Block, New Delhi, Union of India-110 001
7. The Commissioner, Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi.
8. One CC to SRI VENKATA PRASAD.P, Advocate [OPUC]
9. One CC to SRI UPADHYAY RAGHAVENDER, Advocate [OPUC]
10. One CC to SRI DOMINIC FERNANDES, SC FOR CBIC [OPUC]
11. One CC to SRI GADI PRAVEEN KUMAR, DEPUTY SOLICITOR GENERIAL OF INDIA, High Court for the State of Telangana at Hyderabad [OPUC]
12. Two CCs to SPL GP FOR STATE TAX, High Court for the State of Telangana at Hyderabad [OUT]
13. Two CD Copies

BSR

LS

HIGH COURT

DATED: 24/04/2025



COMMON ORDER

WP.Nos.28499 of 2024 & 11356 of 2025

DISPOSING OF BOTH THE WRIT PETITIONS, WITHOUT COSTS

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27/5/2025