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 NO: 4300 OF 2025

Between:

M/s. Maruti Oil Mills, rep. by its Managing Partner, Mr. Arun Kumar Agarwal, Geesugonda, Warangal-506 002.

...PETITIONER

AND

1. Assistant Commissioner (ST), Warangal Urban-II, Warangal.
2. State of Telangana, rep by its Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Hyderabad.
3. Union of India, rep. by its Principal Secretary, Government of India, Ministry of Finance, 3rd Floor, Jeevan Deep Building, Sansad Marg, 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 of Mandamus or any other appropriate writ or order or set aside the Order-in-Original 29.08.2024 and proceedings in Form DRC-07 vide Ref.No.ZD3608241338048 dated 29.8.2024 for tax period 2019-20 being legally unenforceable, barred by limitation, contrary to Rule 142(1A) of Central Goods and Services Tax Rules, 2017 for not issuing Form GST DRC-01A, and contrary to Governmental Circulars for not containing any verifiable DIN and also unsustainable on merits.

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 of the 1st Respondent dated 29.8.2024 for the tax period April, 2019 to March, 2020,

pending disposal of the Writ Petition, as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: SRI KARTHIK RAMANA PUTTAMREDDY
Counsel for the Respondent Nos.1 & 2: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax
Counsel for the Respondent No.3: SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

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.4300 of 2025

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

Sri Karthik Ramana Puttamreddy, learned counsel for the petitioner and Sri Swaroop Oorilla, learned Special Government Pleader for State Tax appearing for respondent Nos.1 and 2.

2. Learned counsel for the petitioner and learned Special Government Pleader for State Tax submitted that since the impugned notice and order 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.

3. Accordingly, the impugned notice and order are **set aside**. Liberty is reserved to the respondents to issue fresh show cause notice/order in accordance with law and, for undertaking this exercise afresh, the limitation will not be a hurdle for the respondents. Liberty is also reserved to the assessee that in the event he is put to show cause notice, he may raise objection that the original notice itself was issued beyond the prescribed

period of limitation. If such an objection is raised by the assessee, it shall be the duty of the proper officer to decide it in accordance with law by assigning reasons.

4. The Writ Petition is **disposed of** without expressing any opinion on the merits of the case. No costs.

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

SD/-L.LAKSHMI BABU
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. Assistant Commissioner (ST), Warangal Urban-II, Warangal.
2. Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Hyderabad, State of Telangana.
3. The Principal Secretary, Union of India, Government of India, Ministry of Finance, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110 001
4. One CC to SRI KARTHIK RAMANA PUTTAMREDDY, Advocate [OPUC]
5. One CC to SRI SWAROOP OORILLA, Special Govt Pleader for State Tax Advocate [OPUC]
6. One CC to SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA [OPUC]
7. Two CD Copies

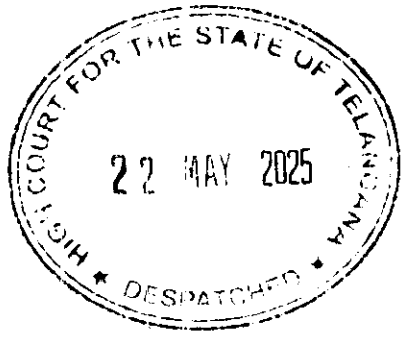
PSK.
LS

HIGH COURT

DATED:24/04/2025

ORDER

WP.No.4300 of 2025



DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

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24/5/2025