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: 11369 OF 2025

Between:

Sri. MULAGUNDLA MALLA REDDY (Died), Proprietor M/s Manikanta Mines and Minerals, - 1-7-1560, Road No.7/A, Srinivasa Nagar, Balasamudram, Hanumakonda, Telangana - 506001. Rep. by its Smt. M. Bhagya Lakshmi W/o. Late M. Malla Reddy,

...PETITIONER

AND

1. The Deputy Commissioner (ST)-IV, Enforcement Wing - 1, O/o The Commissioner of Commercial Taxes Department, C.T. Complex, Nampally, Hyderabad, State of Telangana.
2. The Assistant Commissioner State Tax, Warangal Urban -1 Circle, Warangal Division, Warangal, State of Telangana
3. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Dr. B.R. Ambedkar, Secretariat, Saifabad, Hyderabad.
4. The Union of India, Rep. by its Secretary, Ministry of Finance, North Block, New Delhi - 110 001.
5. The Central Board of Indirect Taxes and Customs, Rep. by its Chairman, Ministry of Finance, Department of Revenue, Nardi 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 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 01.02.2025, the Summary of the Order in Form GST DRC-07, dated 01.02.2025 and the

Proceedings, dated 01.02.2025, levying SGST/CGST, for the tax period 2017-18, 2018-19, 2019-20, under the SGST/CGST/IGST Act 2017, without any signature of the Officer concerned either physically or digitally in the Order, dated 01.02.2025, summary of the Order, dated 01.02.2025 and Show Cause Notice in Form GST DRC-01A dated 05.07.2024 and Attachment to DRC-01A, dated 05.07.2024, are not valid in the eye of law

(2)the action of the 1st Respondent in the issuing the notices and passing the Orders on the dead person is non-est and is nullity and contrary to the provisions of the Act and Rules, as per the orders of the Hon'ble Madras High Court rendered in W.P.No.34252 of 2024 dated 26.11.2024.

(3)the action of the 1st Respondent in issuing summary of Notice dated 05.07.2024 and passing the summary Orders 01.02.2025, 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 Honorable Supreme Court, are not valid and consequently set aside the Orders dated 01.02.2025 passed by the 1st 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 grant stay of all further proceedings pursuant to the operation of the Order dated 01.02.2025 the Summary of the Order in Form GST DRC-07 dated 01.02.2025 and the Proceedings, dated 01.02.2025 passed by the 1st Respondent , for the tax period 2017-18, 2018-19 and 2019-20 under the SGST/CGST/IGST 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 SHAIK JEELANI BASHA, REP.
SRI VENKATRAM REDDY MANTUR

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

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.11369 of 2025

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

Sri Shaik Jeelani Basha, learned counsel representing Sri M.Venkram Reddy, learned counsel for the petitioner and Sri Swaroop Oorilla, learned Special Government Pleader for State Tax for respondents No.1 to 3.

2. With the consent, finally heard.

3. During the course of hearing, learned counsel for the parties agreed that since the impugned orders are unsigned documents, 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, and liberty may be reserved to the respondents to issue fresh notice to the petitioner. In that case, it will be open to the assessee to raise all possible objections against the notice.

4. In view of the consensus arrived at by the learned counsel for the parties, the writ petition is **disposed of** by setting aside the

impugned orders and granting the liberty, as prayed for. No order as to costs.

Miscellaneous petitions pending, if any, shall stand closed.

SD/-A. SRINIVASA REDDY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Deputy Commissioner (ST)-IV, Enforcement Wing - 1, O/o The Commissioner of Commercial Taxes Department, C.T. Complex, Nampally, Hyderabad, State of Telangana.
2. The Assistant Commissioner State Tax, Warangal Urban -1 Circle, Warangal Division, Warangal, State of Telangana
3. The Principal Secretary, Revenue (CT) Department, Dr. B.R. Ambedkar, Secretariat, Saifabad, Hyderabad, State of Telangana.
4. The Secretary, Ministry of Finance, North Block, New Delhi, Union of India - 110 001.
5. The Chairman, Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue, Nardi Block. Central Secretariat, New Delhi - 100 001
6. One CC to SRI VENKATRAM REDDY MANTUR, Advocate [OPUC]
7. One CC to SRI DOMINIC FERNANDES, SC FOR CBIC [OPUC]
8. One CC to SRI GADI PRAVEEN KUMAR, DEPUTY SOLICITOR GENERIAL OF INDIA, High Court for the State of Telangana at Hyderabad [OPUC]
9. Two CCs to SPL GP FOR STATE TAX, High Court for the State of Telangana at Hyderabad [OUT]
10. Two CD Copies

BSR
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HIGH COURT

DATED:24/04/2025



ORDER

WP.No.11369 of 2025

DISPOSING OF THE WRIT PETITION,

WITHOUT COSTS

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02/5/2025