[3446]

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

TUESDAY, THE TWENTY SECOND 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.10907, 10924, 10925, 10998, 11079, 11086, 11092, 11101, 11107, 11122, 11124, 11139 and WRIT PETITION No.11158 of 2025

WRIT PETITION NO: 10907 OF 2025

Between:

Venkatapathi Raju Datla, S/o.Venkata Narasimha Raju Datla, Plot No.88, 1st Floor, H.No.002, Nath Reliance Kutter, Road No.7, Hyderabad, Telangana - 500 033.

...PETITIONER

AND

1. The Assistant Commissioner (ST), Jubilee Hills - 3 Circle, Punjagutta Division, Nampally, Hyderabad.
2. The State of Telangana, Represented by its Principal Secretary, (Revenue), Secretariat, Hyderabad.
3. Union of India, rep. by its Secretary, Ministry of Finance, Government of India, 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 an appropriate Writ or direction, more particularly one in the nature of Writ of Mandamus, declaring the impugned order dated 16/08/2024passed by the Pt respondent in ref. No. ZD360824051166B for the financial year 2019-20 being un-signed, as illegal, unjustified besides being violative of principles of natural 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 pursuant to the impugned order dated 16/08/2024 passed by the 1st respondent in ref. No. ZD360824051166B for the financial year 2019-20 during the pendency of the above writ petition.

Counsel for the Petitioner: SRI B. SRINIVAS

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: 10924 OF 2025

Between:

Venkatapathi Raju Datla, S/o.Venkata Narasimha Raju Datla, Plot No.88, 1st Floor, H.No.002, Nath Reliance Kutter, Road No.7, Hyderabad, Telangana - 500 033.

...PETITIONER

AND

1. The Assistant Commissioner (ST), Jubilee Hills - 3 Circle, Punjagutta Division, Nampally, Hyderabad
2. The State of Telangana, Represented by its Principal Secretary, (Revenue), Secretariat, Hyderabad.
3. Union of India, Rep. by its Secretary, Ministry of Finance, Government of India, 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 an appropriate Writ or direction, more particularly one in the nature of Writ of Mandamus, declaring the impugned order dated 29/04/2024 passed by the 1st respondent in ref. No. ZD3 604240825086 for the financial year 2018-19 being un-signed, as illegal, unjustified besides being violative of principles of natural 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 pursuant to the impugned order dated 29.04.2024 passed by the 1st respondent in ref No. ZD3604240825086 for the financial year 2018-19 during the pendency of the above writ petition.

Counsel for the Petitioner: SRI B. SRINIVAS

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: 10925 OF 2025

Between:

M/s. Sujay Fire and Security Technologies, rep. by its Partner, Mr. Ajay Kumar Doguparthy, # 5-9-286/2/75, Plot No.75, Rajeev Gandhi Nagar, Prashanthi Nagar Extension, Kukatpally, Hyderabad, Telangana - 500 072.

...PETITIONER

AND

1. The State Tax Officer (ST)-II, Hydernagar - II Circle, Hyderabad Rural Division, Nampally, Hyderabad.
2. The Assistant Commissioner (ST), Hydernagar - II Circle, Hyderabad Rural Division Nampally, Hyderabad.
3. The State of Telangana, Represented by its Principal Secretary, (Revenue), Secretariat, Hyderabad.
4. Union of India, rep. by its Secretary, Ministry of Finance, Government of India, 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 an appropriate Writ or direction, more particularly one in the nature of Writ of Mandamus, declaring the impugned order dated 06.12.2024 passed by the 1st respondent under Section 74(1) of the CGST Act, 2017 in ref No. ZD361224007339J demanding an amount of Rs.27,95,388/- CGST and

Rs.27,95,388/- SGST and also imposed a interest of Rs.20,12,679/- CGST and Rs.20,12,679/- SGST under Section 50(1) of the CGST Act, 2017 for the financial year 2019-20 being un-signed, as illegal, unjustified besides being violative of principles of natural 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 pursuant to the impugned order dated 06.12.2024 passed by the 1st respondent under Section 74(1) of the CGST Act, 2017 in ref. No. ZD361224007339J for the financial year 2019-20 during the pendency of the above writ petition.

Counsel for the Petitioner: SRI M. V. L. NARASIMHA RAO

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

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

WRIT PETITION NO: 10998 OF 2025

Between:

M/s. SRI CHAKRA TOTAL GAZ DISTRIBUTORS, Partnership Firm, Having its registered office at H.No. 2-2-18/45/1, D.D. Colony, Bagh Amberpet, Amberpet, Hyderabad, Telangana - 500013. Represented by Managing Partner, Sri Vinay Kumar Kotaru GSTIN: 36ACIFS2452G1Z3 Financial Year 2019-20

...PETITIONER

AND

1. The Assistant Commissioner (ST), Vidyanagar Circle, Secunderabad Division, Mayur Kushal Complex, Gunfoundry, Abids, Hyderabad - 500001, Telangana.
2. The Union of India, Ministry of Finance, North Block, New Delhi - 110001, Rep. by its Secretary.
3. The State of Telangana, Through Principal Secretary, Revenue (Commercial Taxes) Department, Secretariat, Hyderabad - Telangana.
4. The Central Board of Indirect Taxes and Customs (CBIC), GST Policy Wing, North Block, 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 an appropriate writ, order or direction more particularly one in the nature of Writ of Mandamus declaring impugned Order vide Ref No. ZD3608240931744 dated 23.08.2024 passed by the 1st Respondent under the provisions of CGST/IGST 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 grant stay of all further proceedings pursuant to the impugned order vide Ref. No. ZD3608240931744 dated 23.08.2024 along with proceedings in Form GST DRC-07 vide Ref. No. ZD3608240931744 dated 23.08.2024, passed by the 1st Respondent for the tax period 2019-20, pending disposal of the Writ Petition.

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 GUMMALLA BHASKER REDDY, S.C. FOR CENTRAL GOVERNMENT

Counsel for the Respondent No.4: SRI DOMINIC FERNANDES,
Sr. S.C. FOR CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS

WRIT PETITION NO: 11079 OF 2025

Between:

M/s.Sri Sai Srinivasa Fertilisers, 2-13/1, Main Road, Jinnaram, Sangareddy, Sangareddy District, State of Telangana. Rep. by its Proprietor Mr.Srinivas Patnam

...PETITIONER

AND

1. The Deputy Commissioner (ST)-IV, Enforcement Wing-1, Office of the Commissioner (CT), Nampally, Hyderabad.

2. The Assistant Commissioner (ST), Enforcement Wing-1, Office of the Commissioner (CT), Nampally, Hyderabad.
3. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad. State of Telangana.
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, 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 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 25.04.2024, the Summary of the Order in Form GST DRC-07, dated 25.04.2024 and the Proceedings, dated 25.04.2024. 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 25.04.2024, Summary of the Order, dated 25.04.2024 and Show Cause Notice in Form GST DRC-01 and Attachment to DRC-01, dated 09.02.2022, 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 25.04.2024, the Summary of the Order in Form GST DRC-07, dated 25.04.2024 and Proceedings, dated 25.04.2024 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 suspend the operation of the Order, dated 25.04.2024, the Summary of the Order

in Form GST DRC-07, dated 25.04.2024 and the Proceedings, dated 25.04.2024 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 SHAIK JEELANI BASHA

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

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

Counsel for the Respondent No.5: SRI DOMINIC FERNANDES, Sr. S.C. FOR CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS

WRIT PETITION NO: 11086 OF 2025

Between:

Sri Sainath Medical & General Stores, Represented by its Proprietor Sri Sriramulu Kandukuri, 12-507/3, Rallapet Road, Mancherial - 504208, Dist. Mancherial.

...PETITIONER

AND

1. The Assistant Commissioner (State Tax), Mancherial Circle, 19-27, 1st Floor, Vaishnavi 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 Principal Secretary to Government, Revenue CTD, 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, declaring the Show cause Notice dated 06/06/2022 vide reference no. ZD360622029996Y, all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 order passed dated 11/02/2025 vide reference no. ZD360225027562L 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.6,02,946/- (SGST Rs.3,01,473/- and CGST Rs.3,01,473/-),

and beside leavy of penalty of Total Rs.60,294/- (SGST Rs.30,147/- And CGST Rs.30,147/-) 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 2020-2021 without even issuing Form GST DRC01A 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 1st Respondent and without DIN and without even granting sufficient opportunity of being heard to the Petitioner as arbitrary contrary to the provisions of the 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 SCN dated 06/06/2022 and all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 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 stay all further proceedings including any recovery, pursuant to the Show cause Notice dated 06/06/2022 vide reference no. ZD360622029996Y, all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 order passed dated 11/02/2025 vide reference no. ZD360225027562L 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.6,02,946/- (SGST Rs.3,01,473/- and CGST Rs.3,01,473/-), and beside leavy of penalty of Total Rs.60,294/- (SGST Rs.30,147/- And CGST Rs.30,147/-) 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 2020-2021 pending disposal of writ petition.

Counsel for the Petitioner: SRI UPADHYAY RAGHAVENDER

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

WRIT PETITION NO: 11092 OF 2025

Between:

Sri Sainath Medical and General Stores, Represented by its Proprietor Sri Sriramulu Kandukuri, 12-507/3, Rallapet Road, Mancherial 504208, Dist. Mancherial

...PETITIONER

AND

1. The Assistant Commissioner (State Tax), Mancherial Circle, 19-27, 1st Floor, Vaishnavi 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 Telangana, Represented by its Principal 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 06-06-2022 vide reference no. ZD3606220299273, all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 order passed dated 30-08-2024 vide reference no. ZD3608241437551 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.7,20,472/- (SGST Rs.3,60,236/- and CGST Rs.3,60,236/-), and 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 1st Respondent and without DIN and without even granting sufficient opportunity of being heard to the Petitioner as arbitrary contrary to the provisions of the 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 SCN dated 06-06-2022 and all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 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 stay all further proceedings including any recovery, pursuant to the Show cause Notice dated 06-06-2022 vide reference no. ZD3606220299273, all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 order passed dated 30-08-2024 vide reference no. ZD3608241437551 by The Assistant Commissioner (ST), Under Section 73 of the TGST and CGST Act, 2017. The summary of uncer declared tax is as follows. Total Tax Rs,7,20,472/- (SGST Rs.3,60,236/- and CGST Rs.3,60,236/-), and 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: SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT PLEADER FOR STATE TAX

WRIT PETITION NO: 11101 OF 2025

Between:

M/s.Global Incubators, Plot No.293, Opposite JNTU, Phase-III, Bhagyanagar Colony, Kukatpally, Hyderabad, Telangana - 500 085, represented by its Managing Partner, Sri K.K.Harinath Reddy.

...PETITIONER

AND

1. Assistant Commissioner (ST), Hydernagar - 3 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 in Form GST DRC - 07, in Reference No.ZD360824057738S, vide DIN

No.GST/36AAIFG7938D1Z8/20/2, dated 17.08.2024, in raising a demand of tax of Rs.2,48,826/- (IGST amounting to Rs.87,736/- + CGST amounting to Rs.80,545/- + SGST amounting to Rs.80,545/-), and also penalty of Rs.30,000/-, thus totaling to Rs.2,78,826/-, 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.ZD360824057738S, vide DIN No.GST/36AAIFG7938D1Z8/20/2, dated 17.08.2024, for the tax period 2019-20.

Counsel for the Petitioner: SRI S. SURI BABU

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

WRIT PETITION NO: 11107 OF 2025

Between:

M/s.Prudhvi Enterprises, 5-246/2, HPC Road, Moosapet, Rangareddy, Telangana - 500 018, represented by its Managing Partner, Sri Arekapudi Gandhi.

...PETITIONER

AND

1. Assistant Commissioner (ST), Fatehnagar Circle, Hyderabad Rural Division, 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.ZD360225086917X/ZD3605220089189/2020-21, dated 27.02.2025, in raising a demand of tax of Rs.32,89,312/- (CGST amounting to Rs.16,44,656/- plus SGST amounting to Rs.16,44,656/-), for the tax period 2020 - 21, 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.ZD360225086917X/ZD3605220089189/ 2020-21, dated 27.02.2025, for the tax period 2020-21.

Counsel for the Petitioner: SRI S. SURI BABU

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

WRIT PETITION NO: 11122 OF 2025

Between:

M/s. Rana Ultra Tech, H.No.7-1-212/A19, Plot No. 24, Shiva Bagh, Ameerpet, Hyderabad - 500016. Rep., by its Partner. Mr. Rahul Sallangula.

...PETITIONER

AND

1. The State of Telangana, Department of Revenue (C.T.) Rep., by it Principal Secretary.
2. Deputy Commissioner (ST)- IV, Enforcement- I Wing office of Commissioner of State Tax, Nampally, Hyderabad.
3. Assistant Commissioner (ST), Begumpet, Circle- II, Begumpet, Hyderabad.
4. Central Board of Direct Taxes and Customs, Rep. by Chairman Ministry of Finance, Department Revenue, North Block, Central Secretariat, New Delhi-110001.
5. 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 an appropriate Writ, Order or Direction, more particularly in the nature of MANDAMUS declaring that the impugned Ex- Parte Best Judgment Assessment Orders passed by the 2nd and 3rd Respondents for the period 2020-21 vide reference ZD360225022583M and reference ZD360225070879X dated 10.02.2025 and 24.02.2025 respectively under GST Acts, 2017, without electronically generated DINs and the show cause notice dated 08.02.2022, attachment to show cause notice in Form DRC-01 and order dated 10.02.2025 does not even have the signature of the 2nd Respondent and the summary of the show cause notice dated 28.11.2024 issued by the 3rd respondent is also without the signature either manually or digitally as invalid and deemed to have never have issued, violative of the principles of natural justice, contrary to S. 75(4) of the GST Acts, 2017, arbitrary, capricious, 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 and interest, pursuant to the impugned Ex- Parte Best Judgment Assessment Order dated 10.02.2025 and 24.02.2025 passed by the 2nd and 3rd Respondents vide reference ZD360225022583M and reference ZD360225070879X for the period

2020-21 respectively under CGST / SGST Act 2017 as otherwise the petitioner will be put irreparable loss and severe hardship.

Counsel for the Petitioner: SRI VENKATRAM REDDY MANTUR

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

Counsel for the Respondent No.4: SRI DOMINIC FERNANDES, Sr. S.C. FOR CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS

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

SRI P. SHASHI KIRAN, S.C. FOR CENTRAL GOVERNMENT

WRIT PETITION NO: 11124 OF 2025

Between:

M/s. Vijay Rajendra Enterprises, rep. by its Proprietor, Mr. Nitin Jain Kataria, # 12/1/108, SVN Road, Warangal-506 002

...PETITIONER

AND

1. Assistant Commissioner (State Tax), Warangal Urban-I, Warangal
2. State of Telangana, rep. by its Chief Secretary, and Special Chief Secretary to Government (FAC), State Tax Department, Secretariat, Hyderabad.
3. Union of India rep. by its Secretary, Ministry of Finance, Government of India, 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 direction declaring the show cause notice dated 1.6.2024, adjudication order dated 24.8.2024 along with Form GST DRC-07 in Ref.No.ZD360824101163Q dated 24.8.2024 passed by the 1st Respondent for the tax period 2019-20 under Section 73 of the CGST and SGST Act as being a nullity and non-est in law on account of not having any signature and also contrary to Rule 142(1A) of CGST Rules, 2017 for not issuing Form GST DRC-01A.

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 dated 24.8.2024 and proceedings in Form GST DRC-07 in Ref.No.ZD360824101163Q dated 24.08.2024 passed by the 1st Respondent for the tax period 2019-20 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 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: 11139 OF 2025

Between:

M/s. Greishma Furnishers, Survey No.70, NH-44, Gundlapochampally, Medchal Malkajgiri, Telangana - 501 418, represented by its Partner, Sri K.Vishnu Vardhan Reddy.

...PETITIONER

AND

1. Assistant Commissioner (ST), Madhapur - 2 Circle, Madhapur - Division, 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 For GST DRC - 07, in Reference No.ZD360824119192F, vide DIN No.GST/36AAJFG9982E1ZX/20/1, dated 28.08.2024, in raising a demand of tax of Rs.1,66,919/- (IGST amounting to Rs.1,27,575/- + CGST amounting to Rs.19,672/- + SGST amounting to

Rs.19,672/-) and also penalty of Rs.32,757/-, thus totaling to Rs.1,99,676/- 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.ZD360824119192F, vide DIN No.GST/36AAJFG9982E1ZX/20/1, dated 28.08.2024, for the tax period 2019-20.

Counsel for the Petitioner: SRI S. SURI BABU

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

WRIT PETITION NO: 11158 OF 2025

Between:

M/s. Swamy Nampally, (business closed), Plot No.111/A, Near Rajkumar Kirana Shop, Kothaguda, Kondapur, Hyderabad, Rangareddy, Telangana- 500031, Rep. by its Proprietor, Nampally Swamy

...PETITIONER

AND

1. The Assistant Commissioner (ST), Madhapur 6 Circle, Madhapur Division, Gagan Vihar, MJ Road, Nampally, Hyderabad- 500 001.
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 Assessment Order in Form GST DRC-07 passed by the First Respondent vide Order No. ZD360824103135N, dated 25-08-2024, u/s. 73 of the TGST and CGST Acts, 2017, for the F.Y. 2019-20, 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 Assessment Order in Form GST DRC-07 passed by the First Respondent vide Order No. ZD360824103135N, dated 25-08-2024, u/s. 73 of the TGST & CGST Acts, 2017, for the F.Y. 2019-20.

Counsel for the Petitioner: SRI G. NARENDRA CHETTY

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

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.10907, 10924, 10925, 10998, 11079, 11086, 11092, 11101, 11107, 11122, 11124, 11139 and WRIT PETITION No.11158 of 2025

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

Learned counsel Sri B.Srinivas, Sri M.V.L.Narasimha Rao, Sri T.Chaitanya Kumar, Sri Shaik Jeelani Basha, Upadhyay Raghavender, Sri S.Suri Babu, M.Venkat Rami Reddy, P.Karthik Ramana, Sri G.Narendra Chetty, for the petitioners and Sri Swaroop Oorilla, learned Special Government Pleader appearing for respondent-State Tax and Ms.B.Kavita Yadav, learned Standing Counsel for Central Government for respondent No.3 in WP.No.11158 of 2025.

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 and 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), Jubilee Hills - 3 Circle, Punjagutta Division, Nampally, Hyderabad.
2. The Principal Secretary, (Revenue), State of Telangana, Secretariat, Hyderabad.
3. The Secretary, Ministry of Finance, Government of India, Union of India, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110 001.
4. The State Tax Officer (ST)-II, Hydernagar - II Circle, Hyderabad Rural Division, Nampally, Hyderabad.
5. The Assistant Commissioner (ST), Hydernagar - II Circle, Hyderabad Rural Division Nampally, Hyderabad.
6. The Assistant Commissioner (ST), Vidyanagar Circle, Secunderabad Division, Mayur Kushal Complex, Gunfoundry, Abids, Hyderabad - 500001, Telangana.

(cont'd)

7. The Principal Secretary, Revenue (Commercial Taxes) Department, State of Telangana, Secretariat, Hyderabad - Telangana.
8. The Commissioner, Central Board of Indirect Taxes and Customs (CBIC), GST Policy Wing, North Block, New Delhi.
9. The Deputy Commissioner (ST)-IV, Enforcement Wing-1, Office of the Commissioner (CT), Nampally, Hyderabad.
10. The Assistant Commissioner (ST), Enforcement Wing-1, Office of the Commissioner (CT), Nampally, Hyderabad.
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 (State Tax), Mancherial Circle, 19-27, 1st Floor, Vaishnavi Complex, Near Flyover Bridge, Mancherial - 504208
13. The Commissioner of State Tax, State of Telagnana Commercial taxes complex, M J Road, Opposite Gandhi Bhavan, Nampally, Hyderabad.
14. The Assistant Commissioner (ST), Hydernagar - 3 Circle, Hyderabad Rural, Hyderabad.
15. The Assistant Commissioner (ST), Fatehnagar Circle, Hyderabad Rural Division, Hyderabad.
16. The Deputy Commissioner (ST)-IV, Enforcement- I Wing office of Commissioner of State Tax, Nampally, Hyderabad.
17. The Assistant Commissioner (ST), Begumpet Circle-II, Begumpet, Hyderabad.
18. The Chairman, Ministry of Finance, Department Revenue, Central Board of Direct Taxes and Customs, North Block, Central Secretariat, New Delhi-110001.
19. The Principal Secretary, Government of India, Ministry of Finance, Union of India, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110 001
20. The Assistant Commissioner (State Tax), Warangal Urban-I, Warangal
21. The Chief Secretary, and Special Chief Secretary to Government (FAC), State Tax Department, State of Telangana, Secretariat, Hyderabad.
22. The Assistant Commissioner (ST), Madhapur - 2 Circle, Madhapur - Division, Hyderabad
23. The Assistant Commissioner (ST), Madhapur 6 Circle, Madhapur Division, Gagan Vihar, MJ Road, Nampally, Hyderabad- 500 001.
24. One CC to SRI B. SRINIVAS Advocate [OPUC]
25. Two CCs to SRI SWAROOP OORILLA, Special Government Pleader for State Tax, High Court for the State of Telangana at Hyderabad. [OUT]
26. One CC to SRI GADI PRAVEEN KUMAR, Deputy Solicitor General of India [OPUC]
27. One CC to SRI M. V. L. NARASIMHA RAO, Advocate [OPUC]
28. One CC to SRI THANNERU CHAITANYA KUMAR, Advocate [OPUC]
29. One CC to SRI DOMINIC FERNANDES, Sr. S.C. for Central Board of Indirect Taxes and Customs [OPUC]
30. One CC to SRI GUMMALLA BHASKER REDDY, S.C. for Central Government [OPUC]
31. One CC to SRI SHAIK JEELANI BASHA, Advocate [OPUC]
32. One CC to SRI UPADHYAY RAGHAVENDER, Advocate [OPUC]
33. One CC to SRI S. SURI BABU, Advocate [OPUC]
34. One CC to SRI VENKATRAM REDDY MANTUR, Advocate [OPUC]
35. One CC to SRI P. SHASHI KIRAN, S.C. for Central Government [OPUC]
36. One CC to SRI KARTHIK RAMANA PUTTAMREDDY, Advocate [OPUC]
37. One CC to SRI G. NARENDRA CHETTY, Advocate [OPUC]
38. Two CD Copies

MP
bs

HIGH COURT

DATED:22/04/2025



COMMON ORDER

W.P.Nos.10907, 10924, 10925, 10998,

11079, 11086, 11092, 11101, 11107, 11122, 11124,

11139 and W.P. No.11158 of 2025

DISPOSING OF THE WRIT PETITIONS
WITHOUT COSTS

41 M.J
29/4/25