[3446]

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

MONDAY, THE TWENTY EIGHTH 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: 5264, 7609, 11525, 11531, 11538, 11544, 11554, 11568, 11576, 11578, 11580, 11593, 11605, 11607, 11611, 11618 11664 and 11678 of 2025

WRIT PETITION NO: 5264 OF 2025

Between:

M/s. Bollant Industries Pvt. Ltd., Rept. By its Managing Director, Mr. Srikanth Bolla, Office Flat No. 601 to 607, 6th Floor, H. No. 6-3-1099/1100, Babukhan Millennium Centre, Somajiguda, Hyderabad, TS-500082

...PETITIONER

AND

1. State of Telangana, Revenue Commercial Taxes Department Represented by its Prl. Secretary Hyderabad
2. Assistant Commissioner (ST) Begumpet-I Circle, Begumpet Division Hyderabad
3. Union of India, Ministry of Finance, Department of Revenue, Shastri Bhavan, New Delhi 110001 Rep by its Principal Secretary

...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 Certiorari, calling for records and quashing the Order of Respondent No.2 bearing Reference No. ZD360824145245A dt.30.08.2024 u/s 73 of the Telangana Goods and Services Tax Act, 2017 and Central Goods and Services Tax Act, 2017.

IA NO: 2 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 recovery proceedings, pursuant to Order of Respondent No.2 bearing Reference No.ZD360824145245A dt.30.08.2024.

Counsel for the Petitioner: SRI KAILASH NATH.P.S.S

Counsel for the Respondent No.1 & 2: SRI SWAROOP OORILLA, SPL. GP FOR STATE TAX

Counsel for the Respondent No.3: SRI GADI PRAVEEN KUMAR, DEPUTY SOLICITOR GENERIAL OF INDIA

WRIT PETITION NO: 7609 OF 2025

Between:

M/s. Ganesh Rig Industries, Rep. by its Partner Venkat Ramana Rao Pochampally, Plot 207/10, Phase-II, Cherlapally, Hyderabad, Ranga Reddy-500051

..PETITIONER

AND

1. The Assistant Commissioner (State Tax), Nacharam-I, Saroor Nagar Division, Hyderabad, Telangana.
2. The State of Telangana, Rep. by its Chief Secretary and Special Chief Secretary to the Government (FAC), State Tax Department, Secretariat, Hyderabad.
3. The Union of India, Rep. by its Secretary, Ministry of Finance, Government of India, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110 001.
4. Central Board of Indirect Taxes and Customs, GST Policy Wing, Government of India, Ministry of Finance, New Delhi, Rep. by its Commissioner (GST).

...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 issued in Form GST DRC-01 with attachment vide Ref. No. ZD360622009774C dated 02.06.2022 along with order in Form GST DRC-07 with attachment vide Ref.No. ZD360824084629Q dated 22.08.2024 passed by the 1st Respondent for the tax period 2019-2020 under

Section 73 of the CGST and SGST Act as being a nullity and non-est in law on account of not consisting of either a digital signature or physical signature on them and also contrary to Rule 142 and Rule 142(1A) of CGST Rules, 2017.

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 show cause notice issued in Form GST DRC-01 with attachment vide Ref. Nu. ZD360622009774C dated 02.06.2022 along with order passed in Form GST DRC-07 with attachment vide Ref.No. ZD360824084629Q dated 22.08.2024 passed by the 1st Respondent for the tax period 2019-2020, pending disposal of the Writ Petition.

Counsel for the Petitioner: SRI CHINTALAPUDI LAKSHMI KUMARI

Counsel for the Respondent No.1 & 2: SRI SWAROOP OORILLA, SPL. GP FOR STATE TAX

Counsel for the Respondent No.3: SRI GADI PRAVEEN KUMAR, DEPUTY SOLICITOR GENERIAL OF INDIA

Counsel for the Respondent No.4: SRI DOMINIC FERNANDES, SC FOR CBIC

WRIT PETITION NO: 11525 OF 2025

Between:

Jayaraju Polepaka, S/o. Anandam Polepaka, 30-265/73/102, Venkateshwara Nagar, Neredmet, Dr. A S Rao Nagar, Hyderabad, Telangana -500 062.

...PETITIONER

AND

1. The Assistant Commissioner (ST), (ST), Malkajgiri N - I Circle, Malkajgiri Division, Nampally, Hyderabad
2. The State of Telangana, Represent by its Principal Secretary, Revenue) (CT) 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 ar appropriate Writ or direction, more particularly one in the nature of Writ of Mandamus, declaring the impugned order dated 19/08/2024 passed by the 1st respondent in ref. No. ZD3608240634447 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 19/08/2024 passed by the 1st respondent in ref. No. ZD3608240634447 for the financial year 2019-20 during the pendency of the above writ petition.

Counsel for the Petitioner: SRI B.SRINIVAS

Counsel for the Respondent No.1 & 2: SRI SWAROOP OORILLA, SPL. GP FOR STATE TAX

Counsel for the Respondent No.3: SRI GADI PRAVEEN KUMAR, DEPUTY SOLICITOR GENERIAL OF INDIA

WRIT PETITION NO: 11531 OF 2025

Between:

M/s. Vittal Reddy Somireddy, Rep. by its Proprietor, Somireddy Vittal Reddy, PT 53, H.No. 4-53, 1st, BK Enclave, Near Bus Depot, Miyapur, Hyderabad, Telangana- 500049.

...PETITIONER

AND

1. Assistant Commissioner (ST), Madhapur- II Circle Madhapur Division, Telangana.
2. Union of India, Rep. by the Secretary, Ministry of Finance, No.136- A, North Block, New Delhi.
3. State of Telangana, Rep. 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 an appropriate Writ, Order or Direction more particularly in the

nature of MANDAMUS declaring the action of the 1st Respondent in passing the impugned order dated 28.08.2024 passed for the year 2019-20, as improper, illegal and unsigned 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 collection of the total disputed tax of Rs. 5,49,472/- and penalty of Rs.54,946/-.

Counsel for the Petitioner: SRI GADHAMSETTY NAGA GOURI SHANKAR

Counsel for the Respondent No.1 & 3: SPL. GP FOR STATE TAX

Counsel for the Respondent No.2: SRI GADI PRAVEEN KUMAR, DEPUTY SOLICITOR GENERIAL OF INDIA

WRIT PETITION NO: 11538 OF 2025

Between:

M/s. Tejaswini Drilling Equipments, Rep. by its Proprietor Krishnaveni Mullapudi, W/o M. Gandhi, Aged about 42 years, R/o Plot no. 75, Rail Vihar Colony, Cherlapally, Uppal, Telangana, 500051.

...PETITIONER

AND

1. The Assistant Commissioner (State Tax), Keesara-II Circle, Malkajgiri Division, 5-9-279, 5th floor, C-Block, Mayur Kushal Complex, Abids, Hyderabad, Telangana-500001.
2. The State of Telangana, Rep. by its Chief Secretary and Special Chief Secretary to the Government (FAC), State Tax 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 or order or direction declaring the Show cause notice issued in Form GST DRC-01 with attachment vide Ref. No. ZD3605240860668 dated 31.05.2024 along with order in Form GST DRC-07 vide Ref. No. ZD3608240366537 dated 12.08.2024 passed by the 1st Respondent for the tax period 2019-2020 under Section 73 of the

CGST and SGST Act as being a nullity and non-est in law on account of not consisting of either a digital signature or physical signature on them and also contrary to Rule 142 of GST Rules, 2017.

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 Show cause notice issued in Form GST DRC-01 with attachment vide Ref. No. ZD3605240860668 dated 31.05.2024 along with order in Form GST DRC-07 vide Ref. No. ZD3608240366537 dated 12.08.2024 passed by the 1st Respondent for the tax period 2019-2020, pending disposal of the Writ Petition.

Counsel for the Petitioner: SRI CHINTALAPUDI LAKSHMI KUMARI

Counsel for the Respondents: SRI SWAROOP OORILLA, SPL GP FOR STATE TAX

WRIT PETITION NO: 11544 OF 2025

Between:

M/s. Aditya Polymers, Rep. by its Proprietor, Anitha Kativarapu. Plot No. 166, Road No. 24, IDA Mallapur, Hyderabad, Telangana- 500076

...PETITIONER

AND

1. Assistant Commissioner (ST) (FAC), Nacharam 1 Circle, Malkajgiri Division, Telangana.
2. Union of India, Rep. by the Secretary, Ministry of Finance, No.136- A, North Block, New Delhi.
3. State of Telangana, Rep. 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 an apropriate Writ, Order or Direction more particularly in the nature of MANDAMUS declaring the action of the 1st Respondent in passing the

impugned order dated 27/04/2024 passed for the year 2018-19, as improper, illegal and unsigned 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 collection of the total disputed tax of Rs. 17,00,332/-.

Counsel for the Petitioner: SRI GADHAMSETTY NAGA GOURI SHANKAR

Counsel for the Respondent No.1 & 3: SPL GP FOR STATE TAX

Counsel for the Respondent No.2: SRI GADI PRAVEEN KUMAR, DEPUTY SOLICITOR GENERIAL OF INDIA

WRIT PETITION NO: 11554 OF 2025

Between:

M/s. Veerabhadra Tyres, O/o. 3/45/4/B, Ground Floor, A.V.Colony, Narsapur village, Medak dist., Telangana. Rep.by its Proprietor, Sri. Lingaiahgari Kondal Reddy, S/o. Lingaiahgari Raj i Reddy, Aged about 40 years, Occ Business, R/o. H.No.1-4-165/6/1, Ground Floor,Old Alwal, Secunderabad, Medchal-Malkajgiri, Telangana-500010.

...PETITIONER

AND

1. The Assistant Commissioner (ST), Medak Circle, Nizambad Division, Medak, Telangana.
2. Commissioner of Commercial Taxes, State of Telangana, C.T.Complex, Nampally, Hyderabad-500001.
3. 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 a writ or order or direction more particularly one in the nature of Writ of Mandamus declaring the impugned Show Cause Notice along with summary of impugned Show Cause Notice along with summary of Show Cause Notices in Form DRC-01 vide Ref.No.ZD360522020784I dt. 30.05.2022 and Impugned order dated 30.04.2024 along with proceedings in Form GST DRC-07

vide Ref. No. ZD3604240829913 dated 30.04.2024, passed by the 1st Respondent for the tax period 2018-19 without having any signature as illegal, arbitrary, apart from violative of Article 14, 19(1)(g) and 265 of the Constitution of India 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 dated 30.04.2024 along with proceedings in Form GST DRC-07 vide Ref. No. ZD3604240829913 dated 30.04.2024, passed by the 1st Respondent for the tax period 2018-19, pending disposal of the Writ Petition.

Counsel for the Petitioner: SRI KOHIR BHASKAR REDDY

Counsel for the Respondents: SRI SWAROOP OORILLA, SPL GP FOR STATE TAX

WRIT PETITION NO: 11568 OF 2025

Between:

M/s. Veerabhadra Tyres, O/o. 3/45/4/B, Ground Floor, A.V.Colony, Narsapur village, Medak dist., Telangana. Rep.by its Proprietor, Sri. Lingaiahgari Kondal Reddy, S/o. Lingaiahgari Raji Reddy, Aged about 40 years, Occ-Business, R/o. H.No.1-4-165/6/1, Ground Floor,Old Alwal, Secunderabad, Medchal-Malkajgiri, Telangana-500010.

...PETITIONER

AND

1. The Assistant Commissioner (ST), Medak Circle, Nizambad Division, Medak, Telangana.
2. Commissioner of Commercial Taxes, State of Telangana, C.T.Complex, Nampally, Hyderabad-500001.
3. 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 a writ or order or direction more particularly one in the nature of Writ of Mandamus declaring the impugned Show Cause Notice along with

summary of impugned Show Cause Notice along with summary of Show Cause Notices in Form DRC-01 vide Ref.No.ZD360524078952Z dt. 31.05.2024 and Impugned order dated 29.08.2024 along with proceedings in Form GST DRC-07 vide Ref. No. ZD3608241353088 dated 29.08.2024, passed by the 1st Respondent for the tax period 2019-20 without having any signature as illegal, arbitrary, apart from violative of Article 14, 19(1)(g) and 265 of the Constitution of India, 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 pleased to grant stay of all further proceedings pursuant to the Impugned order dated 29.08.2024 along with proceedings in Form GST DRC-07 vide Ref No. ZD3608241353088 dated 29.08.2024, passed by the 1st Respondent for the tax period 2019-20, pending disposal of the Writ Petition.

Counsel for the Petitioner: SRI KOHIR BHASKAR REDDY

Counsel for the Respondents: SRI SWAROOP OORILLA, SPL GP FOR STATE TAX

WRIT PETITION NO: 11576 OF 2025

Between:

M/s. Degradable Polymer Technologies Pvt. Ltd., Flat No.5, IDA, Kothur, Vijayalakshmi Circle, Kothur, Rangareddy, Telangana 509 228 Rep.by its Director, Mr. Jagarapu Shabarish, aged about 40 years

...PETITIONER

AND

1. The Assistant Commissioner (ST), Jubilee Hills 2, Punjagutta, Hyderabad, Telangana.
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, the action of the 1 Respondent in issuing Order, dated 20.08.2024, Summary of the Order in Form GST DRC-07, dated 20.08.2024 and Proceedings, dated 20.08.2024 issued by the 1St Respondent, levying CGST/SGST under Section 73(10) of the CGST/SGST Acts, 2017, for the tax period 2019-20, without even issuing Form GST DRC-01A as contemplated under Rule 142(IA) of the Rules 2017, without signature of the officer concerned in the Notice and Order dated 20.08.2024, Summary of the Orders dated 20.08.2024, and Proceedings dated 20.08.2024 issued by the 1st Respondent and without DIN and not even being heard the Petitioner by the 1 Respondent, and more particularly uploading the Notices and Orders in Additional Notices/Orders window instead of regular Notices/Orders window in the GST portal, 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 Order dated 20.08.2024 and Proceedings dated 20.08.2024 issued by the 1st Respondent for the tax period 2018-19 as not valid in the eye of law and the same is 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 20.08.2024, Summary of the Order in Form GST DRC-07, dated 20.08.2024 and Proceedings, dated 20.08.2024 issued 1St Respondent, for the tax period 2019-20 under the CGST/SGST Acts, 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: SRI SWAROOP OORILLA, SPL GP FOR STATE TAX

WRIT PETITION NO: 11578 OF 2025

Between:

M/s. Samba Siva Enterprises, Rep. by its Partner, B.V Swamy H.No. 13-196/132/303, Sri Raghavendra Nilayam, Hyderabad, Medchal Malkajgiri, Telangana- 501401.

...PETITIONER

AND

1. Assistant Commissioner (ST), Malkajgiri 1 Circle, Malkajgiri Division, Telangana
2. Union of India, Rep. by the Secretary, Ministry of Finance, No.136- A, North Block, New Delhi.
3. State of Telangana, Rep. 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 an appropriate Writ, Order or Direction more particularly in the nature of MANDAMUS declaring the action of the 1st Respondent in passing the impugned order dated 28.04.2024 passed for the year 2018-19, as improper, illegal and unsigned 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 collection of the total disputed tax of Rs. 12,51,136/-.

Counsel for the Petitioner: SRI GADHAMSETTY NAGA GOURI SHANKAR

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

Counsel for the Respondent No.2: SRI GADI PRAVEEN KUMAR, DEPUTY SOLICITOR GENERIAL OF INDIA

WRIT PETITION NO: 11580 OF 2025

Between:

M/s. Supratec, Rep by its Managing Partner, Ranga Rao Nutakki S/o. N. Koteswara Rao, aged about 70 years, R/o 3-187, Hastinapuri Colony, Sainikpuri, Hyderabad, Telangana 500094.

...PETITIONER

AND

1. The Assistant Commissioner, (State Tax), Medak Circle, Nizamabad Division, Medak-502110.

2. The State of Telangana, Rep. by its Chief Secretary and Special Chief Secretary to the Government (FAC), State Tax 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 or order or direction declaring the Show cause notice issued in Form GST DRC-01 with attachment vide Ref. No.ZD360524095716Y dated 31.05.2024 along with order passed in Form GST DRC-07 vide Ref. No AD360524064090C dated 30.08.2024 and summary of the order in Form GST DRC-07 vide Ref.No.. ZD3608241465908 dated 31.08.2024 by the 1st Respondent for the tax period 2019-2020 under Section 73 of the CGST and SGST Act as being a nullity and non-est in law on account of not consisting of either a digital signature or physical signature on them and also contrary to Rule 142 of GST Rules, 2017.

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 Show cause notice issued in Form GST DRC-01 with attachment vide Ref. No. - ZD360524095716Y dated 31.05.2024 along with order passed in Form GST DRC-07 vide Ref. No.AD360524064090C dated 30.08.2024 and summary of the order in Form GST DRC-07 vide Ref.No.. ZD3608241465908 dated 31.08.2024 by the 1st Respondent for the tax period 2019-2020, pending disposal of the Writ Petition.

Counsel for the Petitioner: SRI CHINTALAPUDI LAKSHMI KUMARI

Counsel for the Respondents: SRI SWAROOP OORILLA,
SPL. GP FOR STATE TAX

WRIT PETITION NO: 11593 OF 2025

Between:

Kalimoddin Mohammad, aged about 50 years, S/o. Mohammed Shabuddin, R/o. 1-10, Yellaredypet Village, Yellareddypet, Thoguta, Siddipet, Telangana-502 372

...PETITIONER

AND

1. The Deputy Commissioner ST, STU Sangareddy, Nizamabad Division, H. No. 4-8-85/10/B, Manjeera Pipe Line Road, Sangareddy- 502001
2. The Assistant Commissioner ST, Siddipet Circle, Nizamabad Division, H. No. 11-4-82/A, Opp Government Hospital, Bharathnagar, Siddipet- 502103
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 a writ, order, or direction more particularly one in the nature of a Writ of Mandamus

(i)Declaring Show cause notice in Form DRC 01 vide Ref no. ZD360124046655F dated 31.01.2024 and an impugned Order in DRC-07 vide ref. no. ZD3604240833675 dated 30.04.2024 both issued by the 1st Respondent under the provisions of CGST/TGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction and without authority of law apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside any action taken pursuant thereto and pass such further or other order(s) as this Honble Court may deem fit and proper in the circumstances of the case.

(ii) declare the Notification No. 79 of 2020 dated 15.10.2020 issued by the Respondent No. 5 amending the Rule 142 (1A) of the Central Goods and Services Tax Rules, 2017 and corresponding G.O.Ms No. 24, Rev. (CT-II) Dept., dated 09.02.2021 issued by Respondent No. 3 amending Rule 142(1A) of TGST Rules, 2017 as being without authority of law and ultra vires to the Section 73(5) of the Central Goods and Services Tax Act, 2017 and violative of Articles 14, 19(1)(g) AND 21 of the Constitution of India as being without authority of law and ultra vires to the Section 73(5) of the Central Goods and Services Tax Act, 2017 and violative of Articles 14, 19(1)(g) and 21 of the Constitution of India.

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 of operation of mpugned Order in DRC-07 vide ref. no. ZD3604240833675 dated 30.04.2024 issued by the Respondent No. 1 under CGST/TGST Acts, 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 V.VEERESHAM

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: 11605 OF 2025

Between:

Praveen Kumar Jain, registered with the trade name M/s. Praveen Engineering, a Proprietorship concern having registered address at 60/A/1, Phase 1, IDA, Jeedimetla, Hyderabad - 500049, represented by its Proprietor Sri Praveen Kumar Jain, S/o. Sri S.P. Jain, aged about 55 years, R/o. Hyderabad.

...PETITIONER

AND

1. Assistant Commissioner (ST), Jeedimetla - I, Hyderabad Rural, Telangana.
2. Deputy State Tax Officer, Jeedimetla - I, Hyderabad.
3. The Branch Manager, The A.P. Mahesh Cooperative Urban Bank Limited, 32-212, Opp. Ranga Theatre, Chintal, Hyderabad - 500055.
4. State of Telangana, rep. 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, order or direction, more particularly in the nature of a writ of mandamus declaring Cause Notice dated 28-06-2022 bearing Reference No. ZD3606221078858 and its consequent Order dated 10-07-2024 bearing

Reference No. ZD3607240418083 issued by the Respondent No. 1 for the tax period April, 2019 to March, 2020 as being unsigned, void, illegal, arbitrary, unreasoned, without .jurisdiction, violative of principles of natural justice and non-est in the eye of law 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 tax pursuant to the Order dated 10-07-2024 bearing Reference No. ZD3607240418083.

IA NO: 2 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 impugned notice issued GST DRC-13 dated 28-03-2025 by Respondent No. 1 for the tax period April, 2019 to March, 2020.

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

Counsel for the Respondent No.1, 2 & 4: SRI SWAROOP OORILLA, SPL GP FOR STATE TAX

Counsel for the Respondent No.3: --

WRIT PETITION NO: 11607 OF 2025

Between:

M/s. S Sharath Chandra Reddy Works Contractor, Rep. by its Proprietor, Sharath Chandra Reddy Somireddy, B4-53, 15t, BK Enclave, Near Bus Depot, Miyapur, Telangana- 500049.

...PETITIONER

AND

1. Assistant Commissioner (ST), Nizamabad 1 and 2 Circle, Nizamabad Division, Telangana.
2. Union of India, Rep. by the Secretary, Ministry of Finance, No.136- A, North Block, New Delhi.
3. State of Telangana, Rep. 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 an appropriate Writ, Order or Direction more particularly in the nature of MANDAMUS declaring the action of the 1st Respondent in passing the impugned order dated 27.08.2024 passed for the year 2019-20, as improper, illegal and unsigned 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 collection of the total disputed tax of Rs. 4,34,414/-and penalty of Rs.43,442/-.

Counsel for the Petitioner: SRI GADHAMSETTY NAGA GOURI SHANKAR

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

Counsel for the Respondent No.2: SRI GADI PRAVEEN KUMAR, DEPUTY SOLICITOR GENERIAL OF INDIA

WRIT PETITION NO: 11611 OF 2025

Between:

Kalimoddin Mohammad, aged about 50 years, S/o. Mohammed Shabuddin, R/o. 1-10, Yellaredypet Village, Yellareddypet, Thoguta, Siddipet, Telangana-502 372

...PETITIONER

AND

1. The Deputy Commissioner ST, STU Sangareddy, Nizamabad Division, H. No. 4-8-85/10/B, Manjeera Pipe Line Road, Sangareddy- 502001
2. The Assistant Commissioner ST, Siddipet Circle, Nizamabad Division, H. No. 11-4-82/A, Opp. Government Hospital, Bharathnagar, Siddipet- 502103
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 ndirect 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 a writ, order, or direction more particularly one in the nature of a Writ of Mandamus

(i) Declaring Show cause notice in Form DRC 01 vide Ref no. ZD3605240563783 dated 28.05.2024 and an impugned Order in DRC-07 vide ref. no. ZD360824060711D dated 17.08.2024 both issued by the 1st Respondent under the provisions of CGST/TGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction and without authority of law apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside any action taken pursuant thereto and pass such further or other order(s) as this Hon'ble Court may deem fit and proper in the circumstances of the case.

(ii) declare the Notification No. 79 of 2020 dated 15.10.2020 issued by the Respondent No. 5 amending the Rule 142 (1A) of the Central Goods and Services Tax Rules, 2017 and corresponding G.O.Ms No. 24, Rev. (CT-II) Dept., dated 09.02.2021 issued by Respondent No. 3 amending Rule 142(1A) of TGST Rules, 2017 as being without authority of law and ultra vires to the Section 73(5) of the Central Goods and Services Tax Act, 2017 and violative of Articles 14, 19(1)(g) and 21 of the Constitution of India as being without authority of law and ultra vires to the Section 73(5) of the Central Goods and Services Tax Act, 2017 and violative of Articles 14, 19(1)(g) And 21 of the Constitution of India and Pass

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 of operation of impugned Order in DRC-07 vide ref. no. ZD360824060711D dated 17.08.2024 issued by the Respondent No. 1 under CGST/TGST Acts, 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 V.VEERESHAM

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 GENERAL OF INDIA

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

WRIT PETITION NO: 11618 OF 2025

Between:

M/s. Vittal Reddy Somireddy, Rep. by its Proprietor, Somireddy Vittal Reddy, PT 53, H.No. 4-53, 1st, BK Enclave, Near Bus Depot, Miyapur, Hyderabad, Telangana- 500049.

...PETITIONER

AND

1. Assistant Commissioner (ST), Madhapur- II Circle, Madhapur Division, Telangana.
2. Union of India, Rep. by the Secretary, Ministry of Finance, No.136- A, North Block, New Delhi.
3. State of Telangana, Rep. 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 an appropriate Writ, Order or Direction more particularly in the nature of MANDAMUS declaring the action of the 1st Respondent in passing the impugned order dated 28.08.2024 passed for the year 2019-20, as improper, illegal and unsigned 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 collection of the total disputed tax of Rs. 6,90,420/-and penalty of Rs.69,042/-.

Counsel for the Petitioner: SRI GADHAMSETTY NAGA GOURI SHANKAR

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

Counsel for the Respondent No.2: SRI GADI PRAVEEN KUMAR, DEPUTY SOLICITOR GENERIAL OF INDIA

WRIT PETITION NO: 11664 OF 2025

Between:

M/s. UHC Lifesciences, Having address at 2-20-3/31/NR, Shop No. 1 and 2, Ground Floor, Venkateshwar Colony, Adarshnagar, Chilkanagar Road Uppal, Rangareddy, Telangana- 500039 Represented by its Proprietor K. Vasantha Rao, aged about 46 years, S/o. K Papa Rao, R/o. Kashibugga, Warangal, Telangana- 506 002

...PETITIONER

AND

1. The Assistant Commissioner ST, Nacharam 1 Circle, Malkajgiri Division, 12th Floor, South Wing, Gagan Vihar, Nampally, Hyderabad - 500 001
2. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana
3. Union of India, Ministry of Finance, Represented by its Secretary, North Block, New Delhi-110 001
4. Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi Rep by its Commissioner
5. ICICI Bank Limited, Represented by its Manager, G-1, Navketan, SD Road, Opp Clock Tower, Secunderabad- 500 003
6. Indusland Bank, Represented by its Manager, Ground Floor, Door No. 7-71/3, Street No. 8, Maheshwari Nagar, Habbsiguda, Hyderabad- 500 007

...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 one in the nature of a Writ of Mandamus

(i) Declaring Un signed Show cause notice in Form DRC 01 vide Ref no. ZD360522015469D dated 29.05.2022 and an Order in DRC-07 vide ref. no. ZD360424061096G dated 26.04.2024 both issued by the 1st Respondent under the provisions of CGST/TGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction and without authority of law

apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside any action taken pursuant thereto and pass such further or other order(s) as this Honble Court may deem fit and proper in the circumstances of the case.

(ii) declare the Notification No. 79 of 2020 dated 15.10.2020 issued by the Respondent No. 4 amending the Rule 142 (1A) of the Central Goods and Services Tax Rules, 2017 and corresponding G.O.Ms No. 24, Rev. (CT-II) Dept., dated 09.02.2021 issued by Respondent No. 2 amending Rule 142(1A) of TGST Rules, 2017 as being without authority of law and ultra vires to the Section 73(5) of the Central Goods and Services Tax Act, 2017 and violative of Articles 14, 19(1)(g) and 21 of the Constitution of India as being without authority of law and ultra vires to the Section 73(5) of the Central Goods and Services Tax Act, 2017 and violative of Articles 14, 19(1)(g) and 21 of the Constitution of India and Pass such other order or orders as this court may deem fit and proper in the circumstances of the case.

(iii) declare the Form DRC 13 dated 05.03.2025 issued by Respondent No. 1 as without authority of law and violative of articles 14, 19(1)(g), 21 and 265 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 of operation of impugned Order in DRC-07 vide ref. no. ZD360424061096G dated 26.04.2024 issued by the Respondent No. 1 under CGST/TGST Acts, 2017 pending disposal of the above Writ Petition, as otherwise, the Petitioner will be put to severe loss and hardship.

IA NO: 2 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 operation of Form DRC 13 dated 05/03/2025 issued by the Respondent No.

1 to Respondent No. 5 and 6 and consequently allow the petitioner to operate their bank account/s.

Counsel for the Petitioner: SRI V.VEERESHAM

Counsel for the Respondent No.1 & 2: SRI SWAROOP OORILLA, SPL GP FOR STATE TAX

Counsel for the Respondent No.3: SRI GADI PRAVEEN KUMAR, DEPUTY SOLICITOR GENERIAL OF INDIA

Counsel for the Respondent No.4: SRI DOMINIC FERNANDES, SC FOR CBIC

Counsel for the Respondent No.5 & 6: --

WRIT PETITION NO: 11678 OF 2025

Between:

M/s. Air Eco Technologies, O/o. D.No. 07-198/2, Vinayak Nagar, Shapur Nagar, Jeedimetla, Hyderabad, Ranga Reddy Dist., Telangana. Rep.by its Proprietor, Sri K. S. Sreenivasa Reddy, S/o.K.S.Seetha Rami Reddy, Aged about 47 years, Occ- Business, R/o. Flat No.56/2, MIG 3rd Phase, Near Ramya Grounds, KPHB Colony, Kukatpally, Hyderabad, Telangana.

...PETITIONERS

AND

1. The Assistant Commissioner (ST), Jeedimetla- 1 Circle, Hyderabad Rural Division, Hyderabad, Telangana.
2. Commissioner of Commercial Taxes, State of Telangana, C.T.Complex, Nampally, Hyderabad-500001.
3. 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 a writ or order or direction more particularly one in the nature of Writ of Mandamus declaring the impugned Show Cause Notice along with summary of impugned Show Cause Notice in Form DRC- 01 vide Ref.No.ZD360124050018T dt. 31.01.2024 and Impugned order dated 27.04.2024 along with proceedings in Form GST DRC-07 vide Ref. No. ZD360424070560K dated 27.04.2024, passed by the 1St Respondent for the tax period 2018-19 without having any signature as illegal, arbitrary, apart from violative of Article

14, 19(1)(g) and 265 of the Constitution of India, 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 dated 27.04.2024 along with proceedings in Form GST DRC-07 vide Ref. No. ZD360424070560K dated 27.04.2024, passed by the 1st Respondent for the tax period 2018-19, pending disposal of the Writ Petition.

Counsel for the Petitioner: SRI KOHIR BHASKAR REDDY

Counsel for the Respondents: SRI SWAROOP OORILLA, 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.5264, 7609, 11525, 11531, 11538, 11544, 11554, 11568, 11576, 11578, 11580, 11593, 11605, 11607, 11611, 11618, 11664 and 11678 of 2025

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

Learned counsel Sri Kailash Nath P.S.S., Ms. Chintalapudi Lakshmi Kumari, Sri B.Srinivas, Sri Gadhamsetty Naga Gouri Shankar, Sri Kohir Bhaskar Reddy, Sri Shaik Jeelani Basha, Sri V.Veeresham, Sri A.V.Raghu Ram, 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**. 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/-P. CH. NAGABHUSHAMBA
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

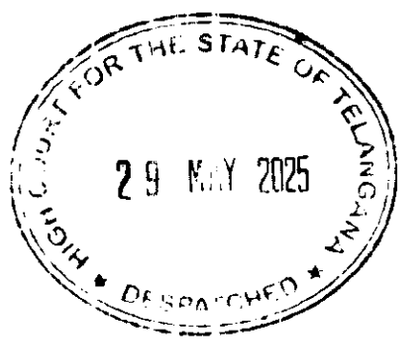
1. The Principal Secretary, (Revenue) (CT) Secretariat, Hyderabad, State of Telangana.
2. The Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Hyderabad, State of Telangana.
3. The Chief Secretary and Special Chief Secretary to the Government (FAC), State Tax Department, Secretariat, Hyderabad, State of Telangana.
4. The Commissioner of Commercial Taxes, State of Telangana, C.T.Complex, Nampally, Hyderabad-500001.
5. The Assistant Commissioner (ST) Begumpet-I Circle, Begumpet Division Hyderabad.
6. The Deputy Commissioner ST, STU Sangareddy, Nizamabad Division, H. No. 4-8-85/10/B, Manjeera Pipe Line Road, Sangareddy- 502001
7. The Assistant Commissioner ST, Siddipet Circle, Nizamabad Division, H. No. 11-4-82/A Opp Government Hospital, Bharathnagar, Siddipet- 502103
8. The Assistant Commissioner (ST), Madhapur- II Circle, Madhapur Division, Telangana.
9. The Assistant Commissioner (State Tax), Keesara-II Circle, Malkajgiri Division, 5-9-279, 5th floor, C-Block, Mayur Kushal Complex, Abids, Hyderabad, Telangana-500001.

10. The Assistant Commissioner ST, Nacharam 1 Circle, Malkajgiri Division, 12th Floor, South Wing, Gagan Vihar, Nampally, Hyderabad - 500 001
11. The Assistant Commissioner (ST), Medak Circle, Nizambad Division, Medak, Telangana.
12. The Assistant Commissioner (ST) (FAC), Nacharam 1 Circle, Malkajgiri Division, Telangana.
13. The Assistant Commissioner (ST), (ST), Malkajgiri - 1 Circle, Malkajgiri Division, Nampally, Hyderabad
14. The Assistant Commissioner (ST), Jubilee Hills 2, Punjagutta, Hyderabad, Telangana.
15. The Assistant Commissioner (ST), Jeedimetla - I, Hyderabad Rural, Telangana.
16. The Assistant Commissioner (ST), Nizamabad 1 and 2 Circle, Nizamabad Division, Telangana.
17. The Deputy State Tax Officer, Jeedimetla - I, Hyderabad.
18. The Assistant Commissioner (State Tax), Nacharam-I, Saroor Nagar Division, Hyderabad, Telangana.
19. The Commissioner (GST), Central Board of Indirect Taxes and Customs, GST Policy Wing, Government of India, Ministry of Finance, New Delhi.
20. The Secretary, Ministry of Finance, Government of India, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi, Union of India-110 001.
21. The Branch Manager, The A.P. Mahesh Cooperative Urban Bank Limited, 32-212, Opp. Ranga Theatre, Chintal, Hyderabad - 500055.
22. The Manager, ICICI Bank Limited, G-1, Navketan, SD Road, Opp Clock Tower, Secunderabad- 500 003
23. The Manager, Indusland Bank, Ground Floor, Door No. 7-71/3, Street No. 8, Maheshwari Nagar, Habbsiguda, Hyderabad- 500 007
24. One CC to SRI KAILASH NATH.P.S.S., Advocate [OPUC]
25. One CC to SRI CHINTALAPUDI LAKSHMI KUMARI, Advocate [OPUC]
26. One CC to SRI B.SRINIVAS, Advocate [OPUC]
27. One CC to SRI GADHAMSETTY NAGA GOURI SHANKAR, Advocate [OPUC]
28. One CC to SRI KOHIR BHASKAR REDDY, Advocate [OPUC]
29. One CC to SRI SHAIK JEELANI BASHA, Advocate [OPUC]
30. One CC to SRI V.VEERESHAM, Advocate [OPUC]
31. One CC to SRI A.V.RAGHU RAM, Advocate [OPUC]
32. One CC to SRI DOMINIC FERNANDES, SC FOR CBIC [OPUC]
33. One CC to SRI GADI PRAVEEN KUMAR, DEPUTY SOLICITOR GENERIAL OF INDIA, High Court for the State of Telangana at Hyderabad [OPUC]
34. Two CCs to SPL. GP FOR STATE TAX, High Court for the State of Telangana at Hyderabad [OUT]

BSR
BS

HIGH COURT

DATED: 28/04/2025



COMMON ORDER

WP.Nos.5264, 7609, 11525, 11531, 11538, 11544, 11554, 11568, 11576, 11578, 11580, 11593, 11605, 11607, 11611, 11618 11664 and 11678 of 2025

DISPOSING OF ALL THE WRIT PETITIONS, WITHOUT COSTS

(36) M.T
28/5/25