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

TUESDAY, THE TWENTY NINTH 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: 11422 OF 2025

Between:

M/s.Crest Engineering Solutions, 152/3, Gate No.3, Road No.20, Kukatpally, Medchal Malkajgiri, Hyderabad Telangana- 500 072, represented by its Managing Partner, Sri.Kamani Madhu Sudhana Rao.

...PETITIONER

AND

1. Assistant Commissioner of Central Tax, Kukatpally, Hyderanagar - II, 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 order passed by the first respondent in Form GST, DRC 07, in Reference No. ZD360125055013W, dated.31-01-2025, levying tax of Rs.1,30,95,656/- (CGST amounting to Rs.65,47,828/- and SCST amounting to Rs.65,47,828/-), penalty of Rs.1,30,95,656/- (CGST penalty amounting to Rs.65,72,828/- and SCST penalty amounting to Rs.65,72,828/-), levied Fee of Rs.30,690/- (CGST Fee amounting to Rs.15,345/- and SCST Fee amounting to Rs.15,345/-), thus totaling to Rs.2,62,72,002/-, for the tax period 2018-19, that has 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 pleased to pending disposal of the Writ Petition grant stay of all further proceedings arising in pursuance of the impugned order passed by the first respondent in Form GST DRC 07, in Reference- No.ZD360125055013W, for the tax period 2018-19, dated 31-01-2025

Counsel for the Petitioner: SRI. S SURI BABU

Counsel for the Respondent no.1: SRI DOMINIC FERNANDES (senior standing counsel for CBIC)

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

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.11422 of 2025

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

Sri S.Suri Babu, learned counsel for the petitioner, Sri Dominic Fernandes, learned Senior Standing Counsel for CBIC, for respondent No.1 and Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, for respondent No.2.

2. Learned counsel for the parties, during the course of hearing, fairly submit that this writ petition is squarely covered by the order passed by this Court in WP.No.21072 of 2024, dated 22.04.2025. The petition may be disposed of in terms of the said order.

3. In view of the aforesaid, the impugned order is set aside. Liberty as given in WP.No.21072 of 2024, dated 22.04.2025 to the Revenue shall be applicable in the same manner in the present case as well.

4. Accordingly, the Writ Petition is disposed of. No costs.

Miscellaneous petitions pending, if any, shall stand closed.

SD/-N. SRIHARI
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. Assistant Commissioner of Central Tax, Kukatpally, Hyderanagar - II, Hyderabad Rural, Hyderabad.
2. The Principal Secretary, Revenue Department (Commercial Taxes), Telangana Secretariat, Hyderabad.
3. One CC to SRI. S SURI BABU Advocate [OPUC]
4. One CC to SRI. DOMINIC FERNANDES (senior standing counsel for CBIC) [OPUC]
5. Two CCs to GP for STATE TAX, High Court for the State of Telangana at Hyderabad. [OUT]
6. Two CD Copies

KKS
LS

HIGH COURT

DATED:29/04/2025



ORDER

WP.No.11422 of 2025

DISPOSING THE WRIT PETITION
WITHOUT COSTS

9 M.T
22/5/25