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

FRIDAY ,THE SECOND DAY OF MAY
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE THE ACTING CHIEF JUSTICE SUJOY PAUL
AND
THE HONOURABLE SMT JUSTICE RENUKA YARA

WRIT PETITION NO: 13011 OF 2025

Between:

Mrs. Aditi Talwar, W/o Karan Talwar, Proprietor of M/s. Aditi Talwar Photography having Office at F-1, 8-2-309/12, Trendset Ville, Road No.3, Banjara Hills, Hyderabad, Telangana - 500034

...PETITIONER

AND

1. The Assistant Commissioner of State Taxes, Jubliee Hills - II Circle, Panjagutta Division 5-9-279, 8th floor, B Block, Mayur Kushal Complex, Beside Chermas, Abids, Hyderabad - 500001
2. The Commissioner of State Taxes, 3rd Floor, C.T. Complex, Nampally, Hyderabad - 500 001
3. State of Telangana, Represented by Principal Secretary Revenue Department (State Tax) Secretariat, Hyderabad - 500 004
4. Union of India, Ministry of Finance, Represented by its Secretary, North Block, 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, Order or direction particularly one in the nature of a Writ of Mandamus or any other appropriate writ declaring (i) Rectification Order dated 15.04.2025 bearing Reference No. ZD360425020590P issued by the Respondent No. 1 as being without jurisdiction, illegal, arbitrary, in violation of principles of natural justice, (ii) Order dated 28.08.2024 bearing Reference No. ZD360824126014M issued by the Respondent No. 1 under Section 73 of the CGST Act, 2017 for the period 2019-20, (iii) Summary of order dated 28.08.2024 issued in Form GST DRC-07 issued by the Respondent No. 1, (iv) Summary of Show Cause Notice dated 31.05.2024 issued in Form GST DRC-01 bearing Reference No. ZD360524092966S issued by the Respondent No.1, as null and void, illegal, in violation of principles of natural justice and the provisions of the CGST Act, without jurisdiction as it is passed without authority of law, and non-est

in law on account of the lack of signatures, in the interest of justice and equity, and in accordance with the scheme of the GST Acts

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 the impugned Order dated 28.08.2024 and the rectification order dated 15.04.2025, and any coercive steps towards recovery against the Petitioner by the Respondents pursuant to the impugned Order dated 28.08.2024 and the rectification order dated 15.04.2025

Counsel for the Petitioner: SRI. KARAN TALWAR

Counsel for the Respondent Nos.1 to 3: SRI T. KARAN TALWAR AGP REPRESENTING FOR SRI SWAROOP OORILLA Special Govt Pleader for State Tax

Counsel for the Respondent NO.4: SRI GADI PRAVEEN KUMAR DY. SOLICITOR GENERAL OF INDIA

The Court made the following: ORDER

THE HON'BLE THE ACTING CHIEF JUSTICE SUJOY PAUL
AND
THE HON'BLE SMT. JUSTICE RENUKA YARA

WRIT PETITION No.13011 of 2025

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

Sri Karan Talwar, learned counsel for the petitioner and Sri T. Chaitanya Kiran, learned Assistant Government Pleader representing Sri Swaroop Oorilla, learned Special Government Pleader for State Tax appearing for respondent Nos.1 to 3.

2. Learned counsel for the petitioner and learned Special Government Pleader for State Tax submitted that since the impugned notice and orders, including the rectification order, are unsigned, the same may be set aside in view of the common order passed in W.P.No.21101 of 2024 & batch, dated 28.02.2025.

3. Accordingly, the impugned notice and orders, including the rectification order, are **set aside**. Liberty is reserved to the respondents to issue fresh show cause notice/order in accordance with law and, for undertaking this exercise afresh, the limitation will not be a hurdle for the respondents.

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

Miscellaneous petitions pending, if any, shall stand closed.

SD/-MOHD.ISMAIL
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

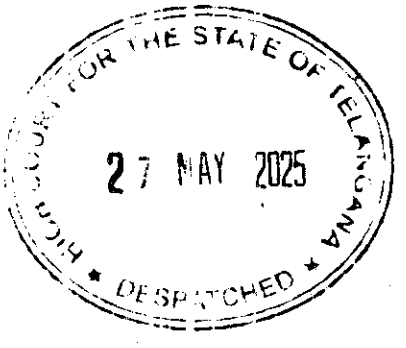
To,

1. The Assistant Commissioner of State Taxes, Jubliee Hills - II Circle, Panjagutta Division 5-9-279, 8th floor, B Block, Mayur Kushal Complex, Beside Chermas, Abids, Hyderabad - 500001
2. The Commissioner of State Taxes, 3rd Floor, C.T. Complex, Nampally, Hyderabad - 500 001
3. The Principal Secretary Revenue Department (State Tax) Secretariat, Hyderabad - 500 004
4. Union of India Ministry of Finance, Represented by its Secretary, North Block, New Delhi - 110 001
5. One CC to SRI. KARAN TALWAR Advocate [OPUC]
6. Two CCs to GP for STATE TAX, High Court for the State of Telangana at Hyderabad. [OUT]
7. One CC to Sri Gadi Praveen Kumar, Deputy Solicitor General of India [OPUC]
8. Two CD Copies

KKS
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CHR

HIGH COURT

DATED:02/05/2025



ORDER

WP.No.13011 of 2025

DISPOSING THE WRIT PETITION WITHOUT COSTS

(11) CHR
21/05/25