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

WEDNESDAY, THE THIRTIETH 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: 7402 OF 2025

Between:

M/s Star Agencies, Having its registered office at. 46-140/1, Market Area Mandamarri, Mandamari, Mancherial, Telangana, 504231

Rep. by its Proprietor, Mr. Afsarkhan Mohammd, S/o. Sathar Khan Mohammad Age.43 years.

...PETITIONER

AND

1. Union of India, Rep.by its Principal Secretary Finance Department, North Block, New Delhi.
2. The Appellate Joint Commissioner (State Taxes), Hyderabad Rural Division, 5th Floor, C.T. Complex, Nampally, Hyderabad, Telangana.
3. The Additional Commissioner (State Taxes), Legal, Office of the Commissioner (CT), Hyderabad, Telangana.
4. The Assistant Commissioner (State Taxes), Mancherial Circle, Adilabad Division H.No. 9-6, 2nd Floor, Chandra Hero Complex, Sai Nagar, Dasnapur, Adilabad PIN. 504001, Telangana

...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. ZD361223048752G dated 25.12.2023 passed by the 4th Respondent under the provisions of CGST/TGST Act, 2017 and Consequential order passed by the Respondent No. 2, Order No. ZD361024032375Q dated 30.10.2024 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 stay on the demand for an amount Rs.13,70,424/-, including tax and penalty, under Order No. ZD361223048752G dated 25.12.2023 passed by Respondent No. 4 in DRC-07.

Counsel for the Petitioner: SRI THANNERU CHAITANYA KUMAR

Counsel for the Respondent No.1: SRI GADI PRAVEEN KUMAR
Dy. SOLICITOR GEN. OF INDIA

Counsel for the Respondent Nos.2 to 4: SRI CHAITANYA KIRAN AGP
REPRESENTING SRI SWAROOP OORILLA, SPECIAL 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.7402 of 2025

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

Sri Thanneru Chaitanya Kumar, learned counsel for the petitioner and Sri Chaitanya Kiran, learned Assistant Government Pleader representing Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, for the respondents.

2. With the consent, finally heard.

3. During the course of hearing, learned counsel for the parties fairly submit that the impugned show cause notice/order are unsigned documents and therefore, in the light of the recent common order passed by this Court in W.P.No.21101 of 2024 and batch, dated 28.02.2025, the same may be set aside.

4. Accordingly, the impugned show cause notice/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.

5. The Writ Petition is **disposed of** without expressing any opinion on the merits of the case. No costs.

Interlocutory applications, if any pending, shall also stand closed.

SD/-N.RAJGOPAL
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

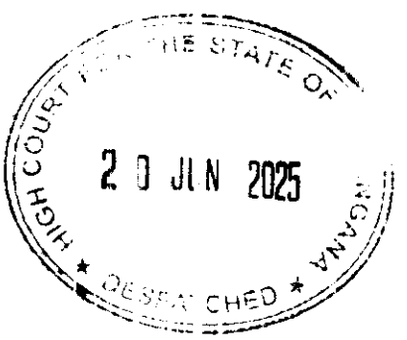
To,

1. The Principal Secretary Finance Department, North Block, Union of India, New Delhi.
2. The Appellate Joint Commissioner (State Taxes), Hyderabad Rural Division, 5th Floor, C.T. Complex, Nampally, Hyderabad, Telangana.
3. The Additional Commissioner (State Taxes), Legal, Office of the Commissioner (CT), Hyderabad, Telangana.
4. The Assistant Commissioner (State Taxes), Mancherial Circle, Adilabad Division H No. 9-6, 2nd Floor, Chandra Hero Complex, Sai Nagar, Dasnapur, Adilabad PIN 504001, Telangana
5. One CC to Sri Thanneru Chaitanya Kumar, Advocate [OPUC]
6. One CC to Sri Gadi Praveen Kumar Dy. Solicitor Gen. of India [OPUC]
7. Two CC to The Special GP for State Tax, High Court for the State of Telangana, at Hyderabad[OUT]
8. Two CD Copies

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HIGH COURT

DATED:30/04/2025



ORDER

WP.No.7402 of 2025

DISPOSING OF THE WRIT PETITION

WITHOUT COSTS

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21/5/25