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

THURSDAY, THE FIRST 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 Nos.5025, 7244, 11644, 12090, 12095, 12193, 12207, 12214, 12274, 12285, 12324, 12336, 12401, 12506, 12538,12677 of 2025

and WRIT PETITION No.30102 of 2024

W.P.No.5025 OF 2025

Between:

M/s. Hindustan AAC Products, a Proprietorship Concern having its office at 2/3/241, Opp- Balaji Temple, Adarsh Nagar, Hyderabad, Telangana - 500068. Represented by its Proprietor, Sri Sandeep Kumar Gupta, S/o. Sri Ghanshyamdas Gupta, Aged about 54 years, R/o. Hyderabad.

...PETITIONER

AND

1. The State Tax Officer - II (ST), Hydernagar - III Circle Hyderabad Rural Division. Hyderabad.
2. State of Telangana, Rep. by its Principal Secretary (Revenue)(ST)Department, Telangana, Secretariat Buildings, Hyderabad.
3. ICICI Bank Limited, Balanagar Branch, Rep., by its Branch Manager, SMR Vinay Capitol, G-2, D.No.6-3-10, Sy.No.120, Balanagar, Hyderabad - 500042.

...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, Direction or an Order more particularly one in the nature of Writ of Mandamus declaring the Show Cause Notice in DRC - 01 dated 28-05-2024 bearing Reference No. AD360524020405F and the consequent order in Form DRC - 07 issued u/s. 73 of the TSGST Act, 2017 dated 27-08-2024 bearing Reference No. ZD360824109917Z passed by the 1st Respondent for the tax

period April, 2019 to March, 2020 under the provisions of TSGST Act, 2017 as being unsigned non est, void, arbitrary, illegal, violative of the principles of natural justice apart from being violative of Articles 14, 19(1)(g) of the Constitution of India and consequently set aside the same and pass such further or order(s) as this Honorable Court may deem fit and proper in the circumstances of the case (ii) set aside the garnishee notice dated 12.12.2024 issued by the 1st Respondent to the 3rd Respondent, attaching the bank account of the Petitioner for recovery of illegal demand raised on the strength of unsigned show cause notice.

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 disputed tax pursuant to the Show Cause Notice in DRC - 01 dated 28-05-2024 bearing Reference No. AD360524020405F and the consequent order in Form DRC — 07 issued u/s. 73 of the TSGST Act, 2017 dated 27-08-2024 bearing Reference No. ZD360824109917Z passed by the 1st Respondent for the tax period April, 2019 to March, 2020 under the provisions of TSGST Act, 2017.

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

Counsel for the Respondents No.1&2 : SRI T.CHAITANYA KIRAN, rep.,
SRI SWAROOP OORILLA,
Spl.GP FOR STATE TAX

Counsel for the Respondents No.3 : --

W.P.No.7244 OF 2025

Between:

M/s. Maruti Traders, H.No. 3-4-289 And 290, RTC Colony Road LB Nagar, Hyderabad, Telangana- 500074 Represented by its Proprietor, Mr. Bhawar Lal Choudhary, S/o. Lakha Ram, 263, Akhariyo Ka Chouraha, Radawas, Pali, Rajasthan- 306 023

...PETITIONER

AND

1. The Assistant Commissioner (ST), Saroor Nagar-1 Circle, Saroor Nagar Division, H.No. 9-6, 2nd Floor, Chandra Hero Complex, Sai Nagar, Dasnapur, Adilabad- 504001.

2. The Appellate Joint Commissioner, Hyderabad Rural Division, 5th Floor, C.T. Complex, Nampally, Hyderabad- 500 004.
3. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana.
4. Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi Rep. by its Commissioner.
5. Union of India, Ministry of Finance, Represented by its Secretary, North Block, New Delhi-110001.
6. HDFC Bank, Silvassa-dadra Nagar Haveli Branch, Rep. by its Manager, 1-16, Jaypee House Opp. Patel Petrol Pump, Vapi - Silvassa Road, Dadra And Nagar Haveli (UT)- 396 230
7. ICICI Bank, Kothapet Branch, Rep. by its Manager, Shri Nagar Colony, L.B. Nagar Main Road, Kothapet, Hyderabad- 500074.

...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. ZD360622055902D dated 10/06/2022 and Order in DRC-07 vide ref. no. ZD361223071516H dated 30/12/2023 both issued by the 1st Respondent and an Order in Appeal in Form GST APL 04 vide ref. no. ZD360824097437S dated 24/08/2024 issued by 2nd Respondent being un signed/un authenticated, in violation of Rule 142(1A) r/w Section 73(5) of CGST/TGST Act, 2017 and 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 Honourable 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., dt. 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 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 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 operation of Form DRC 13 dated 05/11/2024 issued to Respondent No. 6 and 7 by the Respondent No. 1 and consequently allow the norma operation of bank accounts.

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 of operation of impugned Order in Appeal in Form GST APL 04 vide ref. no. ZD360824097437S dated 24/08/2024 issued by the Respondent No. 2 for the tax period 2017-18 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 Respondents No.1to3 : SRI T.CHAITANYA KIRAN, rep., SRI SWAROOP OORILLA, Spl.GP FOR STATE TAX

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

Counsel for the Respondent No.5 : SRI GADI PRAVEEN KUMAR, DY.SOL.GENERAL

Counsel for the Respondent No.6&7 : --

W.P.No.11644 OF 2025

Between:

M/s. Indo Qatar Projects Pvt Ltd, Rep. by its Managing Director, Giri Polisetty, 9-2-293/A2/NL/28,125,126, Vijay Co Operative House Building Society, MLA and MOP Colony, Jubliee Hills, Hyderabad, Telangana- 500034.

...PETITIONER

AND

1. Assistant Commissioner (ST), Madhapur 6 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 07/02/2025 passed for the year 2020-21, as improper, illegal and show cause notice dated 21/11/2024 is 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. 14,00,680/-.

Counsel for the Petitioner : SRI GADHAMSETTY NAGA GOURI SHANKAR

Counsel for the Respondent No.1&3 : SRI T.CHAITANYA KIRAN, rep., SRI SWAROOP OORILLA, Spl.GP FOR STATE TAX

Counsel for the Respondent No.1 : SRI GADI PRAVEEN KUMAR, Deputy Solicitor General of India

W.P.No.12090 OF 2025

Between:

M/s. Shri Shamlaji Sales Private Limited, rep. by its Director, Mr. Ravi Modani, 2-4-428, Ground Floor, M.G.Road, Ramgopalpet, Secunderabad-500 003.

...PETITIONER

AND

1. Assistant Commissioner (State Tax), Ramgopalpet-Ranigunj-2 Circle, Begumpet, Hyderabad.
2. State of Telangana, rep. by its Chief Secretary, and Special Chief Secretary to 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 - (a) declaring that the adjudication order dated 31.08.2024 along with Form GST DRC-07 in Ref.No.ZD3608241517840 dated 31.08.2024 purportedly issued by the 1st Respondent for the tax period 2019-20 under Section 73 of the CGST and SGST Act as being a nullity, 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, (OR) (b) alternatively, declaring that the liability of tax, interest and penalty arising under the unsigned order in GST DRC-07 bearing Ref.No.ZD 3608241517840 dated 31.8.2024 purportedly passed under Section 73 of the GST Act by the 1st Respondent cannot be enforced or recovered from the Petitioner on account of such order being unsigned, non-est and also that the limitation to file a statutory appeal under Section 107 of the GST Act, 2017 would not commence until a signed copy of the order dated 31.8.2024 is served on the Petitioner in accordance with 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 grant stay of all further proceedings pursuant to the impugned order dated 31.08.2024 and proceedings in Form GST DRC-07 in Ref.No.ZD3608241517840 dated 31.08.2024 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 : SRI T.CHAITANYA KIRAN, rep.,
SRI SWAROOP OORILLA, Spl.GP FOR STATE TAX

W.P.No.12095 OF 2025

Between:

M/s. Shri Shamlaji Sales Private Limited, rep. by its Director, Mr. Ravi Modani, 2-4-428, Ground Floor, M.G.Road, Ramgopalpet, Secunderabad-500 003.

.. PETITIONER

AND

1. Assistant Commissioner (State Tax), Ramgopalpet-Ranigunj-2 Circle, Begumpet, Hyderabad.
2. State of Telangana, rep. by its Chief Secretary, and Special Chief Secretary to 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 - (a) declaring that the adjudication order dated 31.8.2024 along with Form GST DRC-07 in Ref.No.ZD3608241518252 dated 31.08.2024 purportedly issued by the Pt Respondent for the tax period 2019-20 under Section 73 of the CGST and SGST Act as being a nullity, 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, (OR) (b) alternatively, declaring that the liability of tax, interest and penalty arising under the unsigned order dated 31.8.2024 in Form GST DRC-07 in Ref.No. ZD3608241518252 purportedly passed under Section 73 of the GST Act by the Pt Respondent cannot be enforced or recovered from the Petitioner on account of such order being unsigned, non-est and also that the limitation to file a statutory appeal under Section 107 of the GST Act, 2017 would not commence until a signed copy of the order in DRC-07 dated 31.08.2024 is served on the Petitioner in accordance with 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 grant stay of all further proceedings pursuant to the impugned order dated 31.08.2024 and proceedings in Form GST DRC-07 in Ref.No.ZD3608241518252 dated 31.8.2024 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 : SRI T.CHAITANYA KIRAN, rep.,
SRI SWAROOP OORILLA, Spl.GP FOR STATE TAX

W.P.No.12193 OF 2025

Between:

M/s. K Shankara Shastry, Having address at 11-23-1277, LB Nagar, Warangal, Hanumakonda, Telangana- 506002 Represented by its Proprietor Shankara Sastry Kuppa, aged about 45 years, S/o. Kuppa Sambashiva Rao, R/o. 11-23-1277, Lal Bahadur Nagar, Warangal, Telangana- 506 002

AND **...PETITIONER**

1. The Assistant Commissioner ST, Warangal Urban 2 Circle, Warangal Division, H No. 23-6-163/1, 3rd Floor, Commercial Taxes Office Complex, Behind Vishal Mart, Hunter Road, Warangal- 506002
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

...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. ZD3606220577744 dated 10.06.2022 and an impugned Order in DRC-07 vide ref. no. ZD3608240792526 dated 21.08.2024 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 Honorable Court may deem fit and proper in the circumstances of the case. (ii)declare the Notification No. -9 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.C.Ms No. 24, Rev. (CT-II) Dept., dated 09.022021 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.

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. ZD3608240792526 dated 21.08.2024 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 Respondents No.1&2 : SRI T.CHAITANYA KIRAN, rep., SRI SWAROOP OORILLA, Spl.GP FOR STATE TAX

Counsel for the Respondent No.3 : SRI GADI PRAVEEN KUMAR, DY.SOL.GENERAL

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

W.P.No.12207 OF 2025

Between:

M/s. K Shankara Shastry, Having address at 11-23-1277, LB Nagar, Warangal, Hanumakonda, Telangana- 506002 Represented by its Proprietor Shankara Sastry Kuppa, aged about 45 years, S/o. Kuppa Sambashiva Rao, R/o. 11-23-1277, Lal Bahadur Nagar, Warangal, Telangana- 506 002

...PETITIONER

AND

1. The Assistant Commissioner ST, Warangal Urban 2 Circle, Warangal Division, H. No. 23-6-163/1, 3rd Floor, Commercial Taxes Office Complex, Behind Vishal Mart, Hunter Road, Warangal- 506002
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

...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. ZD360622057752A dated 10.06.2022 and an impugned Order in DRC-07 vide ref. no. ZD360424053196E dated 24.04.2024 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.

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. ZD360424053196E dated 24.04.2024 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 Respondents No.1&2 : SRI T.CHAITANYA KIRAN, rep., SRI SWAROOP OORILLA, Spl.GP FOR STATE TAX

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Counsel for the Respondent No.3 : SRI GADI PRAVEEN KUMAR, DY.SOL.GENERAL

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

W.P.No.12214 OF 2025

Between:

NAVEEN STEELS, Rep by its Sole Proprietor Naveen Kumar Sharma, 8-2-542/V/3, Venugopal Enclave, Road No.7, Banjara Hills, Hyderabad, Telangana- 500034,

...PETITIONER

AND

1. The Assistant Commissioner, (GST)(ST), Jubilee Hills, II Punjagutta Division, T.G.
2. The Commissioner of State Tax, The State GST Department, State GST Commissioner Office, Nampally, Opp. to Gandhi Bhavan, Hyderabad.
3. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Hyderabad.
4. Union of India, Through Joint Secretary, Department of Revenue, 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 Writ of Mandamus or any other appropriate writ, or order or direction declaring. That the impugned Order vide reference No ZD3606241146594 dt. 27.06.2024 and Show cause notice vide reference No. ZD3603240096986 dt. 06.03.2024 cannot be sustained as the Show cause notice and order are unsigned i.e. were neither digitally signed nor verified through e-signature as envisaged/specified under rule 26(3) of CGST rules, 2017 and are to be set-aside.

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 in Form GST DRC-07 vide reference No

ZD3606241146594 dt. 27.06.2024 issued by the 1st Respondent, passed for the tax period 2023-24 under the provisions of the Act.

Counsel for the Petitioner : SRI JAI KISHAN SOLANKI

Counsel for the Respondents No.1to3 : SRI T.CHAITANYA KIRAN, rep., SRI SWAROOP OORILLA, Spl.GP FOR STATE TAX

Counsel for the Respondent No.4: SRI GADI PRAVEEN KUMAR, DY.SOL.GENERAL

W.P.No.12274 OF 2025

Between:

M/s. Shobha Gunnies Merchant, rep. by its Proprietor, Mr. Ramakrishna Gajula, 46-6-1505, Grain Market Road, Enumamula, Hanumakonda-506 002, Warangal District.

AND ...**PETITIONER**

1. Assistant Commissioner, Warangal-Urban-II, Warangal.
2. State of Telangana, rep. by its Chief Secretary, and Special Chief Secretary to 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 (a) declaring that the adjudication order dated 29.4.2024 along with Form GST DRC-07 in Ref.No.ZD360424080284E dated 29.4.2024 purportedly issued by the Respondent for the tax period 2018-19 under Section 73 of the CGST and SGST Act as being a nullity, 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, (OR) (b) alternatively, declaring that the liability of tax, interest and penalty arising under the unsigned order dated 29.4.2024 purportedly passed under Section 73 of the GST Act by the 1st Respondent cannot be enforced or recovered from the Petitioner on account of such order being unsigned, non-est and also that the limitation to file a statutory appeal under Section 107 of the GST Act, 2017 would not commence until a signed copy of the order dated 29.4.2024 is served on the Petitioner in accordance with 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 the impugned order dated 29.4.2024 and proceedings in Form GST DRC-07 in Ref.No.ZD360424080284E dated 29.04.2024 passed by the Pt Respondent for the tax period 2018-19, 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 : SRI T.CHAITANYA KIRAN, rep.,
SRI SWAROOP OORILLA, Spl.GP FOR STATE TAX

W.P.No.12285 OF 2025

Between:

M/s. Gayatri Agencies, Having address at 6-26-260, 6-26-160/1, Sradhanand Gunj, Near Jain Mandir, Nizamabad, Telangana- 503001 Represented by its Proprietrix, Mrs. Gayatri Devi Vyas, Aged about 53 years. W/o. Vijay Prakash Vyas, R/o. 6-26-260, Sradhanand Gunj, Near Jain Mandir, Nizamabad, Telangana- 503001.

...PETITIONER

AND

1. The Assistant Commissioner ST, Nizamabad 1 and 2 Circle, Nizamabad Division, Muncipal Complex, 1st Floor, Near Tilak Garden, Station Road, Nizamabad District-503003.
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

...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. ZD360524072150P dated 31/05/2024 and an impugned Order in DRC-07 vide ref. no. ZD360824115446A dated 27/08/2024 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 Honourable 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.

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. ZD360824115446A dated 27/08/2024 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 Respondents No.1&2 : SRI T.CHAITANYA KIRAN, rep.,
SRI SWAROOP OORILLA, Spl.GP FOR STATE TAX

Counsel for the Respondent No.3 : SRI GADI PRAVEEN KUMAR,
DY.SOL.GENERAL

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

W.P.No.12324 OF 2025

Between:

M/s. BPR Associates, 11-219/1, Main Road, Bokkoniguda, NFC Nagar, Ghatkesar, Rangareddy, Telangana- 501301 Represented by its Partner, Mr. Bokka Prabhakar Reddy, aged about 47 years, S/o. Chandra Reddy, R/o. 11-204, Bokkoniguda, Ghatkesar, Rangareddy, Telangana, 501301

...PETITIONER

AND

1. The Assistant Commissioner, ST, Keesara 1 Circle, Malkajgiri Division, 5th Floor, C.T. Complex, Nampally, Hyderabad- 500 001
2. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana
3. State Bank of India, Represented by its Branch Manager, Hayatnagar Branch, 7/172, Main Road, Ghatkesar, Hayatnagar, Telangana- 501 301

...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 impugned Show cause notice in Form DRC 01 vide Ref no. ZD360524090134H dated 31.05.2024 and an impugned Order in Form DRC-07 vide ref. no. ZD3608240967301 dated 24.08.2024 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.

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 of operation of DRC 13 dated 24.03.2025 issued to Respondent No.3 by the 1st Respondent under CGST/TGST Acts, 2017 and consequently allow the petitioner use the same, pending disposal of the above Writ Petition, as otherwise, the Petitioner will be put to severe loss and hardship".

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 Form DRC-07 vide ref no. ZD3608240967301 dated 24.08.2024 issued by the Respondent No. 1 for the tax period 2019-20 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 Respondents No.1&2 : SRI T.CHAITANYA KIRAN, rep., SRI SWAROOP OORILLA, Spl.GP FOR STATE TAX

Counsel for the Respondents No.3 : --

W.P.No.12336 OF 2025

Between:

Novo Modular Furniture India Pvt Ltd, Plot No.22, D. No.6-8-97, .D.A., Kattedan, Hyderabad. (State of Telangana) 500077 rep. by its Managing Director Syed Mohd. Shakeel S/o Syed Mohd. Tasleem R/o Hyderabad

..PETITIONER

AND

1. Assistant Commissioner (State Tax), Rajendra Nagar -II, Saroor Nagar Division, 3rd Floor, Near Exhibition Grounds, Nampally Station Road, Hyderabad
2. Joint Commissioner(ST), Saroor Nagar Division, 1st Floor, Near Exhibition Grounds, Nampally Station Road, Hyderabad
3. Branch Manager, IDBI Bank ltd., Basheerbagh Branch,Hyderabad. 500001.
4. Commissioner of State Goods Service Taxes, 1st Floor, Commissioner of Commercial Taxes Building, Government of Telangana, Nampally, Hyderabad.
5. The State of Telangana, rep. by its Principal Secretary, Revenue (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 Writ of Mandamus or any other appropriate Writ order or direction under Article 226 of the Constitution of India in declaring (1) unsigned show cause notice dt.07-06-2022 issued by the 1st respondent in not serving the

same to the petitioner as prescribed under the Act and the said show cause notice is cryptic, vague, without any reasons is quite contrary to the mandatory period prescribed under section 73(2) of the Act, before passing the order, is violative of the Act and unsustainable in the eye of law (2) failure to provide the details or attachment to the unsigned show cause notice dt.07-06-2022 and unsigned order dt.30-12-2023 issued under section 73 of the Act passed by the 1st respondent under section 73 of the Act, 2017, without signature over the attachment of the details under reference No. ZD361223067209E for the financial period July, 2017 to March, 2018 is violative of the principle of natural justice equity, fair play and contrary to law and (3) the unsigned show cause notice dt.07-06-2022 and unsigned order dt.30-12-2023 issued under section 73 of the CGST Act, 2017 is violative of Rule 26 of the CGST Rules, 2017 as prescribed under the GST Act, 2017,as arbitrary illegal and quite contrary to law consequently set aside the same as void, unenforceable and unsustainable.

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 third person garnishee notice dt. 18-03-2025 issued under section 79 (1)(C) of the Act, 2017 by the 1st respondent for the financial year July, 2017 to March 2018 to the third respondent i.e. IDBI Bank Ltd., in attaching the bank account for Rs.25,32,258/- pending disposal of the above writ petition.

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 grant stay of collection of disputed tax under the CGST and SGST of Rs.1,94,311/- and equivalent penalty levied of Rs.1,94,311/-, passed under section 73 of the SGST and CGST Act, 2017, under reference No. ZD361223067209E pursuant to the unsigned order dt.30-12-2023, issued by the 1st respondent for the financial period July, 2017 to March 2018 pending disposal of the above writ petition.

Counsel for the Petitioner : SRI TEJPRAKASH TOSHNIWAL

Counsel for the Respondents No.1,2,4&5 : SRI T.CHAITANYA KIRAN, rep., SRI SWAROOP OORILLA, Spl.GP FOR STATE TAX

Counsel for the Respondents No.3 : --

W.P.No.12401 OF 2025

Between:

Sarvotham Care Limited, Rep. by its Managing Director Mohan Krishna Mukkala, 6-197/1, Quthbullapur, Medchal Road, Jeedimetla, Medchal Malkajgiri, Telangana-500855

.. PETITIONER

AND

1. The Assistant Commissioner (GST)(ST), Jeedimetla-II Circle Hyderabad Rural Division, T.G.
2. The Commissioner of State Tax, The State GST Department, State GST Commissioner Office, Nampally, Opp. to Gandhi Bhavan, Hyderabad.
3. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Hyderabad.
4. Union of India, Through Joint Secretary, Department of Revenue, 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 Writ of Mandamus or any other appropriate writ or order or direction declaring That the impugned Order vide reference No ZD360225074705A dt. 25/02/2025 and Show cause notice vide reference No ZD3611240285710 dt. 26/11/2024 cannot be sustained as the Show cause notice and order are unsigned i.e. were neither digitally signed nor verfied through e-signature as envisaged/specified under rule 26(3) of CGST rules, 2017 and are to be set-aside.

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 in Form GST DRC-07 vide reference No

ZD360225074705A dt. 25/02/2025 issued by the 1st Respondent, passed for the tax period 2020-21 under the provisions of the Act.

Counsel for the Petitioner : SRI JAI KISHAN SOLANKI

Counsel for the Respondents No.1to3 : SRI T.CHAITANYA KIRAN, rep., SRI SWAROOP OORILLA, Spl.GP FOR STATE TAX

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

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W.P.No.12506 OF 2025

Between:

M/s. Narasimha Reddy Gummi., 11-13-784/7, Green Hills Colony, Road No.3, Kothapet, Rangareddy, Telangana - 500 035. Rep.by its Proprietor, Mr. Gummi Narasimha Reddy, Aged about 66 years

...PETITIONER

AND

1. The State Tax Officer, Saroornagar-III, Saroornagar, Hyderabad, Telangana.
2. The Assistant Commissioner (ST), Saroornaar-III, Saroornagar Division, Hyderabad, Telangana.
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 Writ of Mandamus or any other appropriate Writ or Order or Direction declaring, the action of the 1st and 2nd Respondents in issuing Order, dated 27/04/2024 and the Summary of the Order in Form GST DRC-07, dated 27/04/2024 by 1st Respondent and Proceedings, dated Nil issued by the 2nd Respondent, levying SGST/CGST under Section 73(10) of the CGST/SGST Acts, 2017, for the tax period 2018-19, without even issuing. Form GST DRC-01A as contemplated under Rule 142(1A) of the Rules 2017, without signature of the officer concerned in the Notice and Orders dated 27/04/2024 and Summary of the Order dated 27/04/2024 passed by the 1st Respondent, and Proceedings dated Nil passed by the 2nd Respondent and without DIN and not being heard by 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 Order of the 1st Respondent dated 27/04/2024 and Proceedings dated Nil of the 2nd Respondent for the single tax period 2018-19 as issued by the multiple officers are not valid in the eye of law, 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 27/04/2024, Summary of the Order in Form GST DRC-07, dated 27/04/2024 and Proceedings, dated Nil issued by the multiple Officers i.e. 1st and 2nd Respondents, for the tax period 2018-19 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 T.CHAITANYA KIRAN, rep.
SRI SWAROOP OORILLA,
Spl.GP FOR STATE TAX

W.P.No.12538 OF 2025

Between:

M/s. Mutyam Steel Traders, Plot No.4 Part, Sy.No.801,802,803, 804 805 and 809, Korremula Village, Chowdaryguda, Grampanchayath, Ghatkesar Mandal, Ranga Reddy District - 501301. Rep., by its Partner. Mr. P. Mallikarjun Reddy.

AND **...PETITIONER**

1. The State of Telangana, Department of Revenue (C.T.) Rep., by it Principal Secretary.
2. Assistant Commissioner (ST), Nacharam II Circle, Malkajgiri Division, Hyderabad.
3. Assistant Commissioner (ST), Nacharam N-2 Circle, Malkajgiri Division, Hyderabad.
4. 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 Assessment Order in DRC-07 under section 74 and attachment to DRC-07 dated 01.03.2025 passed by the 2nd Respondent for the period 2022-23 vide reference ZD3603250010714 under GST Acts, 2017, without electronically generated DINs and also without the signature on show cause notice in DRC-01A and DRC-01 and summary of the order in DRC-07 either manually or digitally as invalid and deemed to have never have issued, violative of the principles of natural justice arbitrary, capricious, and illegal.

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 penalty and interest, pursuant to the impugned assessment order dated 01.03.2025 passed by the 2nd Respondent vide reference ZD3603250010714 for the period 2022-23 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.1to3 : SRI T.CHAITANYA KIRAN, rep.,
SRI SWAROOP OORILLA,
Spl.GP FOR STATE TAX

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

W.P.No.30102 OF 2024

Between:

M/s. Manikanta Traders, 1-10-B-19, Opp. Petrol Bunk, Cherial, Siddipet, Telangana, 506223, Represented by its Proprietor Mr. Ramulu Patha, S/o. Patha Mallesham, R/o. 1-10/B/21, Cheryal Mandal, Warangal- 506 223

...PETITIONER

AND

1. Assistant Commissioner, Jangaon Circle, Warangal Division, D No. 11-26-229 and 230 Block-I, Srinivasa Colony, M.G.M. Road, Warangal-506007
2. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana
3. Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi rep by its Commissioner
4. Union of India, Ministry of Finance, Represented by its Secretary, North Block, New Delhi-110001
5. Andhra Bank, Represented by its Manager Survey No. 1339, Near Bus Stand, Near SBH, Cherial, Warangal- 506 223

...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 the Show cause notice in Form DRC 01 vide Ref no. ZD3602220272380 dated 25/02/2022 and impugned Order-in-Original vide DRC 07 ref. no. ZD3604240494576 dated 23.04.2024 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 the same 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) declaring that the Notification No. 09/2023-C.T dated 31.03.2023 issued by Respondent No. 3 and corresponding GO Ms. No. 118 dated 25.08.2023 issued by Respondent No. 2 and the Notification No. 56/2023- CT dated 28.12.2023 issued by Respondent No. 3 and corresponding GO. Ms. 170 dated 30.12.2023 issued by Respondent No. 2, which extended the time limit for passing the orders, is without authority of law and ultra vires to the section 73(10) of the GST Act 2017 and Section 168A of CGST Act, 2017 and violative of articles 14, 19(1)(g), 21 and 265 of the Constitution of India and/or pass such further or other order(s) as this Hon'ble Court may deem fit and proper in the circumstances of the case. (iii) declare the Form DRC 13 dated 09.09.2024 issued for FY 2017-18 and the Form DRC 13 dated 07.10.2024 issued for FY 2018-19 is 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 and/or pass such further or other order(s) as this Hon'ble Court may deem fit and proper in the circumstances of the case.

IA NO: 2 OF 2024

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 09.09.2024 issued for FY 2017-18 and the Form DRC 13 dated 07.10.2024 issued for FY 2018-19 by the Respondent No. 1.

IA NO: 1 OF 2024

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 stay operation of impugned Order-in-Original vide DRC 07 ref. no. ZD3604240494576 dated 23.04.2024 passed by the Respondent No. 1.

Counsel for the Petitioner : SRI V. VEERESHAM

Counsel for the Respondents No.1&2 : SRI T.CHAITANYA KIRAN, rep.,
SRI SWAROOP OORILLA,
Spl.GP FOR STATE TAX

Counsel for the Respondent No.3:SRI DOMINIC FERNANDES, Sr.SC FOR CBIC

Counsel for the Respondent No.4 : SRI GADI PRAVEEN KUMAR,
DY.SOL.GENERAL

Counsel for the Respondent No.5 : --

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.5025, 7244, 11644, 12090, 12095, 12193, 12207, 12214, 12274, 12285, 12324, 12336, 12401,12506,12538,12677 of 2025and WRIT PETITION No.30102 of 2024

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

Sri A.V.Raghu Ram, Sri V.Veeresham, Sri Gadhamsetty Naga Gouri Shankar, Sri Karthik Ramana Puttam Reddy, Sri Jai Kishan Solanki, Tejprakash Toshniwal, Sri Venkatram Reddy Mantur and M/s.P.V.Prasad Associates, for the petitioners respectively and Sri T.Chaitanya Kiran, learned Counsel representing Sri Swaroop Oorilla, learned Special Government Pleader 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 order as to costs.

Miscellaneous petitions pending, if any, shall stand closed.

SD/-MOHD. ISMAIL
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

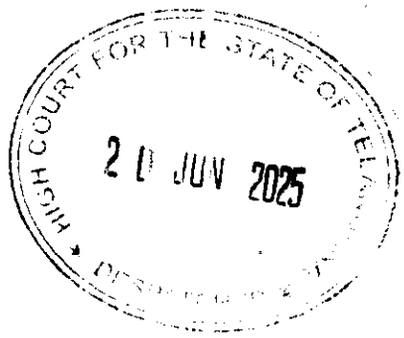
1. The State Tax Officer - II (ST), Hydernagar - III Circle Hyderabad Rural Division. Hyderabad.
2. The Principal Secretary (Revenue)(ST)Department, Telangana, Secretariat Buildings, State of Telangana, Hyderabad.
3. The Assistant Commissioner (ST), H.No. 23-6-163/1, 1st Floor, Commercial Taxes Office Complex, Behind Vishal Mart, Hunter Road, Warangal 506002
4. The Principal Secretary to Government, Revenue Department (Commercial Tax), Hyderabad, State of Telangana, Telangana.
5. The Assistant Commissioner (ST), Nacharam II Circle, Malkajgiri Division, Hyderabad.
6. The Assistant Commissioner (ST), Nacharam N-2 Circle, Malkajgiri Division, Hyderabad.
7. The Principal Secretary, Government of India, Ministry of Finance, 3rd Floor, Jeevan Deep Building, Sansad Marg, Union of India, New Delhi-110 001
8. The State Tax Officer, Saroornagar-III, Saroornagar, Hyderabad, Telangana.
9. The Assistant Commissioner (ST), Saroornaar-III, Saroornagar Division, Hyderabad, Telangana.
10. The Assistant Commissioner (GST)(ST), Jeedimetla-II Circle Hyderabad Rural Division, T.G.

11. The Assistant Commissioner (State Tax), Rajendra Nagar -II, Saroor Nagar Division, 3rd Floor, Near Exhibition Grounds, Nampally Station Road, Hyderabad
12. The Joint Commissioner(ST), Saroor Nagar Division, 1st Floor, Near Exhibition Grounds, Nampally Station Road, Hyderabad
13. The Commissioner of State Goods Service Taxes, 1st Floor, Commissioner of Commercial Taxes Building, Government of Telangana, Nampally, Hyderabad.
14. The Assistant Commissioner, ST, Keesara 1 Circle, Malkajgiri Division, 5th Floor, C.T. Complex, Nampally, Hyderabad- 500 001
15. The Assistant Commissioner ST, Nizamabad 1 and 2 Circle, Nizamabad Division, Muncipal Complex, 1st Floor, Near Tilak Garden Station Road, Nizamabad District-503003.
16. The Commissioner, Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi.
17. The Assistant Commissioner, Warangal-Urban-II, Warangal.
18. The Chief Secretary, and Special Chief Secretary to Government (FAC). State Tax Department, Secretariat, State of Telangana, Hyderabad.
19. The Assistant Commissioner, (GST)(ST), Jubilee Hills, II Punjagutta Division, T.G.
20. The Commissioner of State Tax, The State GST Department, State GST Commissioner Office, Nampally, Opp. to Gandhi Bhavan, Hyderabad.
21. The Assistant Commissioner ST, Warangal Urban 2 Circle, Warangal Division, H. No. 23-6-163/1 3rd Floor, Commercial Taxes Office Complex, Behind Vishal Mart, Hunter Road, Warangal- 506002
22. The Assistant Commissioner ST, Warangal Urban 2 Circle, Warangal Division, H. No. 23-6-163/1, 3rd Floor, Commercial Taxes Office Complex, Behind Vishal Mart, Hunter Road, Warangal- 506002
23. The Assistant Commissioner (State Tax), Ramgopalpet-Ranigunj-2 Circle, Begumpet, Hyderabad.
24. The Assistant Commissioner (State Tax), Ramgopalpet-Ranigunj-2 Circle, Begumpet, Hyderabad.
25. The Assistant Commissioner (ST), Madhapur 6 Circle, Madhapur Division, Telangana.
26. The Assistant Commissioner (ST), Saroor Nagar-1 Circle, Saroor Nagar Division, H.No. 9-6, 2nd Floor, Chandra Hero Complex, Sai Nagar, Dasnapur, Adilabad- 504001.
27. The Appellate Joint Commissioner, Hyderabad Rural Division, 5th Floor, C.T. Complex, Nampally, Hyderabad- 500 004.
28. One CC to SRI A.V.RAGHU RAM, Advocate. [OPUC]
29. One CC to SRI GADHAMSETTY NAGA GOURI SHANKAR. Advocate. [OPUC]
30. One CC to SRI KARTHIK RAMANA PUTTA REDDY, Advocate. [OPUC]
31. One CC to SRI JAI KISHAN SOLANKI, Advocate. [OPUC]
32. One CC to SRI TEJPRAKASH TOSHNIWAL, Advocate. [OPUC]
33. One CC to SRI VENKATRAM REDDY MANTUR, Advocate. [OPUC]
34. One CC to M/s.P.V.PRASAD ASSOCIATES, Advocate. [OPUC]
35. One CC to SRI SWAROOP OORILLA, SPL.G.P for State Tax. [OPUC]
36. One CC to SRI GADI PRAVEEN KUMAR, (Deputy Solicitor General of India), High Court for the State of Telangana at Hyderabad. [OPUC]
37. One CC to SR DOMINIC FERNANDES, Senior Standing Counsel for CBIC. [OPUC]
38. Two CD Copies.

BSK

HIGH COURT

DATED:01/05/2025



COMMON ORDER

WP.Nos. 5025, 7244, 11644, 12090, 12095, 12193, 12207, 12214, 12274, 12285, 12324, 12336, 12401, 12506, 12538, 12677 of 2025 & W.P.No.30102 of 2024

DISPOSING OF THE WRIT PETITIONS WITHOUT COSTS

41 M.T 18/6/25