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: 11436 OF 2025

Between:

M/s. Amma Constructions, Plot No.20/Part, Chandraiah Colony, Hyderabad, Ranga Reddy, Telangana - 500 091, Represented by its Partner, Sri Tammi Setty Ankamma Raju.

...PETITIONER

AND

1. Assistant Commissioner (ST), Madhapur - 6 Circle, Madhapur Division, 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 of mandamus or any other appropriate writ, declaring the action of the first Respondent in issuing the notices/orders as null and void in view of Show Cause Notice in Form GST DRC-01, in Ref No.ZD3607240564761, dated 15-07-2024 on account of being barred by limitation and Assessment Order vide DRC-07, in Reference No. ZD360824089548N, dated 23-08-2024, issued under Section 73 of the CGST Act, 2017 and the TGST Act, 2017 for the tax period 2019 - 20, without having physical or digital signatures as void ab initio, without jurisdiction, illegal, arbitrary and contrary to the provisions of the CGST Act, 2017, and in violation of Article 19(1)(g) and 300A of the Petitioner

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 pending disposal of the Writ Petition grant stay of all further proceedings arising in pursuance of the impugned Assessment Order passed by the first respondent in

Form GST DRC - 07, n Reference No. ZD360824089548N, dated 23-08-2024, for the tax period 2019-20

Counsel for the Petitioner: SRI. PUPPALA BHARATH NANDAN

Counsel for the Respondents: SRI SWAROOP OORILLA Special Govt Pleader 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.11436 of 2025

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

Sri Puppala Bharath Nandan, learned counsel for the petitioner and Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, for the respondents.

2. With the consent, finally heard.

3. At the outset, learned counsel for the parties fairly admitted that this matter is squarely covered by recent order of this Court in W.P.No.9924 of 2025, dated 03.04.2025. The show-cause notice in the instant case was issued on 15.07.2024 for the tax period 2019-20, whereas it could have only been issued on or before 31.05.2024.

4. In view of candid statement made by learned counsel for the parties and also the order passed by this Court in the aforesaid case. The impugned assessment order dated 23.08.2024 is **set aside.**

5. Resultantly, 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. SRIHARI
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

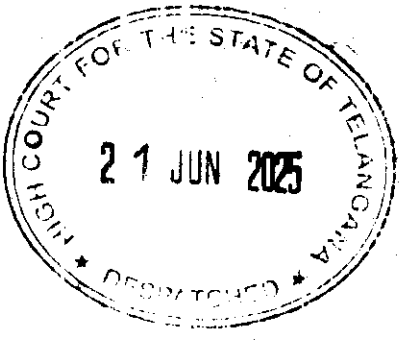
To,

1. The Assistant Commissioner (ST), Madhapur - 6 Circle, Madhapur Division, Hyderabad.
2. The Principal Secretary, Revenue Department (Commercial Taxes), Telangana Secretariat, Hyderabad.
3. One CC to SRI PUPPALA BHARATH NANDAN Advocate [OPUC]
4. Two CCs to GP for STATE TAX, High Court for the State of Telangana at Hyderabad. [OUT]
5. Two CD Copies

KKS
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HIGH COURT

DATED:29/04/2025



ORDER

WP.No.11436 of 2025

DISPOSING THE WRIT PETITION WITHOUT COSTS

(8) PA 21/5/25