[3446]

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

FRIDAY, THE TWENTY FIFTH DAY OF APRIL
TWO THOUSAND AND TWENTY FIVE

PRESENT

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

WRIT PETITION Nos.10799, 10821, 10852, 10872 and 10929 of 2025

WRIT PETITION NO: 10799 OF 2025

Between:

M/s. Blackburn Technologies Private Limited, 1-10-49/50, Flat No. 201, Padmani Appartments, Chikoti Gardens, Begumpet, Hyderabad - 500016 Rep. by its Authorised Signatory, Mr. Lemesh Kumar Goel.

...PETITIONER

AND

1. The Deputy Commissioner, (ST)-5, O/o The Commissioner State Tax, Enforcement Wing-2, State of Telangana, Hyderabad.
2. The Assistant Commissioner State Tax, Begumpet Division, Begumpet-2 Circle Hyderabad.
3. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Dr. B.R. Ambedkar, Secretariat, Saifabad. Hyderabad.
4. The Union of India, Rep. by its Secretary, Ministry of Finance, North Block, New Delhi - 110 001.
5. The Central Board of Indirect Taxes and Customs, Rep. by its Chairman, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi - 100 001

...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 Writ of Mandamus or any other appropriate Writ or Order or Direction declaring:

(1) the action of the 1st Respondent in passing the Order, dated 30.05.2024, the Summary of the Order in Form GST DRC-07, dated 30.05.2024 and the Proceedings, dated 29.05.204, levying SGST/CGST, for the tax period

2020-21 under the SGST/CGST Act 2017, without any signature of the Officer concerned either physical or digital in the Order, dated 30/05/2024, Summary of the Order, dated 30/05/2024 and Show Cause Notice in Form GST DRC-01 dated 17.05.2024 and Attachment to DRC-01, dated 15/05/2024 are not valid in the eye of law;

(2) the action of the 1st Respondent in passing the Orders, without even issuing Form GST DRC-01A as contemplated under Rule 142(1A) of the SGST/CGST Rules 2017, is contrary to the provisions of the Acts;

(3) the action of the 1st Respondent in issuing summary of show cause Notice dated 17.05.2024 and passing the summary Orders 30.05.2024, without generating DIN in the Notices and Orders as per Circular No.128/47/2019-GST, dated 23.12.2019 and as per W.P.No.320 of 2022, dated 18.07.2022 of the Hon'ble Supreme Court, are not valid and consequently set aside the Order, dated 30.05.2024, the Summary of the Order in Form GST DRC-07, dated 30.05.2024 and Proceedings, dated 29.05.2024 passed by the 1St Respondent 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 30.05.2024, the Summary of the Order in Form GST DRC-07 dated 30.05.2024 and the Proceedings, dated 29.05.2024 passed by the 1st Respondent, for the tax period 2020-21 under the SGST/CGST Act 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 VENKATRAM REDDY MANTUR

Counsel for the Respondents No.1 to 3: SRI CHAITANYA KIRAN, AGP REPRESENTING SRI SWAROOP OORILLA, SPECIAL GOVERNMENT PLEADER FOR STATE TAX

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

Counsel for the Respondent No.5: SRI DOMINIC FERNANDES, SENIOR S.C. FOR CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS

WRIT PETITION NO: 10821 OF 2025

Between:

Nireekshana Network Broadcasting Private Limited, Nireekshana Network Broadcasting Private Limited Rep by its Director Allu Sankara Reddy, Plot No.140, Vasanthangar Colony, Kukatpally, Medchal-Malkajgiri, Hyderabad, Telangana-500072

...PETITIONER

AND

1. The Assistant Commissioner (GST) (ST), Hyder Nagar-III 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. ZD3604240644874 dt. 26.04.2024 and Show cause notice vide reference No. ZD360124045763H dt. 31.01.2024 cannot be sustained as the impugned Order and Show cause notice are unsigned i.e. was 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.ZD3604240644874 dt. 26.04.2024 issued by the 1st Respondent, passed for the tax period 2018-19 under the provisions of the Act.

Counsel for the Petitioner: **SRI JAI KISHAN SOLANKI**

Counsel for the Respondents No.1 to 3: SRI CHAITANYA KIRAN,
AGP REPRESENTING
SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT PLEADER FOR STATE TAX

Counsel for the Respondent No.4: SRI GADI PRAVEEN KUMAR
DEPUTY SOLICITOR GENERAL OF INDIA

WRIT PETITION NO: 10852 OF 2025

Between:

M/s. Surender Reddy Kasi Reddy, S/o. Narsimha Reddy Kasi Reddy Aged about 51 Years, Address 8 5 32 11, Sreenidhi Colony, Karmanghath, Rangareddy, Telangana - 500079

AND **...PETITIONER**

1. The Assistant Commissioner of State Tax, Saroor Nagar - III, Saroor Nagar, Telangana.
2. Commissioner of Commercial Taxes, State of Telangana. C.T. Complex, Nampally, Hyderabad- 500001
3. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, 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 pass a writ order or direction, more particularly in the nature of a writ of mandamus declaring the order along with its attachment passed by the Respondent No. 1 u/s. 73 of the CGST Act dated 27-04-2024 in Form GST DRC 07 bearing Reference No. ZD360424068182G and also declare the Show Cause Notice along with its attachment in Form No. DRC-01 bearing Ref No. ZD3606220621081 dated 12-06-2022 passed by the Respondent No. 1 for the Financial year 2018-19 as being void, illegal, arbitrary, violative of Articles 14, 19, 21 and 265 of the Constitution of India, violative of principles of natural justice, and without authority of law 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 stay all further action including collection of tax pursuant to the Order along with its

attachment under Form No. DRC-07 bearing Reference No. ZD360424068182G dated 27-04-2024 dated passed by the Respondent No. 1 for the Financial year 2018-19.

Counsel for the Petitioner: SRI M. NAGA DEEPAK

Counsel for the Respondents: SRI CHAITANYA KIRAN,
AGP REPRESENTING
SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT PLEADER FOR STATE TAX

WRIT PETITION NO: 10872 OF 2025

Between:

Venkatesh Goud Lingampalli, Having office at 7-32/1/25, Jyothi Nagar, Narapally, Hyderabad, Telangana - 500039 **...PETITIONER**

AND

1. Assistant Commissioner of State Tax, Nacharam 1 Circle, Malkajgiri Division 12th Floor, South Wing, Gagan Vihan, Nampally, Hyderabad - 500 001
2. The Commissioner of State Taxes, 3rd Floor, C.T. Complex, Nampally, Hyderabad - 500 001
3. State Bank of India (Uppal Branch), Represented by the Branch Manager Plot No. 13, 130/2 Friends Colony Entrance, Sri Venkateswara Swamy Temple Road, Uppal, Hyderabad - 500 039
4. State of Telangana, Represented by Principal Secretary Revenue Department (State Tax) Secretariat, Hyderabad - 500 004
5. 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) Impugned Order dated 27.04.2024 along with FORM GST DRC-07 dated 27.04.2024 bearing Reference No. ZD3604240669046 issued by the Respondent No. 1 under Section 73 of the CGST Act, 2017 for the period 2018-19 and (ii) Show Cause Notice issued in DRC-01 dated 07.06.2022 (iii) Notice issued in FORM GST DRC - 13 dated 09.01.2025 issued by the Commercial Taxes Department under Section 79(1) of the CGST Act, 2017, as null and void, illegal, in violation of principles of natural

justice, without jurisdiction as it is passed without authority of law, and non-est in law on account of the lack of signatures either physically or digitally 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 (i) the impugned Orders dated 27.04.2024 bearing Reference No. ZD360424066904 6, (i) Notice issued in FORM GST DRC - 13 dated 09.01.2025, and any coercive steps towards recovery of Rs. 17,18,532/- against the Petitioner by the Respondents pursuant to the impugned Orders dated 27.04.2024 and the bank attachment notice dated 09.01.2025.

Counsel for the Petitioner: SRI KARAN TALWAR

Counsel for the Respondents No.1, 2 & 4: SRI CHAITANYA KIRAN
AGP REPRESENTING
SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT PLEADER FOR STATE TAX

Counsel for the Respondent No.3: --

Counsel for the Respondent No.5: SRI GADI PRAVEEN KUMAR,
DEPUTY SOLICITOR GENERAL OF INDIA

WRIT PETITION NO: 10929 OF 2025

Between:

PROSAFE BIOLOGICALS LLP, Rep. by its Partner Anil Babu Korrapati, 403, 4th Floor, Sanatana Eterna, Street No. 1, Himayatanagar, Hyderabad, Telangana-29

AND **...PETITIONER**

1. The Assistant Commissioner, (GST) (ST) Hyderguda- Ashok Nagar Circle, Abids 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. ZD360824097900Z dt. 24.08.2024 and Show cause notice vide reference No. ZD360524076243E dt. 31..05.2024 cannot be sustained as the impugned Order and Show cause notice are unsigned i.e. was 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. ZD360824097900Z dt. 24.08.2024 issued by the 1st Respondent, passed for the tax period 2019-20 under the provisions of the Act, and pass such other order or orders as this Honble High Court may deem fit and proper in the circumstances of the case as otherwise, the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: SRI JAI KISHAN SOLANKI

Counsel for the Respondents No.1 to 3: SRI CHAITANYA KIRAN,
AGP REPRESENTING
SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT PLEADER FOR STATE TAX

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

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.10799, 10821, 10852, 10872 and 10929 of 2025

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

Learned counsel Sri Venkatram Reddy Mantur, Sri Jai Kishan Solanki, Sri M.Naga Deepak and Sri Karan Talwar, for the petitioners and Sri T. Chaitanya Kiran, learned Assistant Government Pleader representing Sri Swaroop Gorilla, learned Special Government Pleader appearing 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 costs.

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

SD/-P. PONNA KRISHNA
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Deputy Commissioner, (ST)-5, O/o The Commissioner State Tax, Enforcement Wing-2, State of Telangana, Hyderabad.
2. The Assistant Commissioner State Tax, Begumpet Division, Begumpet-2 Circle Hyderabad.
3. The Principal Secretary, Revenue (CT) Department, State of Telangana, Dr. B.R. Ambedkar, Secretariat, Saifabad. Hyderabad.
4. The Secretary, Ministry of Finance, Union of India, North Block, New Delhi - 110 001.
5. The Chairman, Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes and Customs, North Block, Central Secretariat, NeW Delhi - 100 001
6. The Assistant Commissioner (GST) (ST), Hyder Nagar-III Circle, Hyderabad Rural Division, T.G.
7. The Commissioner of State Tax, The State GST Department, State GST Commissioner Office, Nampally, Opp. to Gandhi Bhavan, Hyderabad.
8. The Joint Secretary, Department of Revenue, Ministry of Finance, Union of India, North Block, New Delhi-110001
9. The Assistant Commissioner of State Tax, Saroor Nagar - III, Saroor Nagar, Telangana.
10. The Commissioner of Commercial Taxes, State of Telangana, C.T. Complex, Nampally, Hyderabad- 500001
11. The Assistant Commissioner of State Tax, Nacharam 1 Circle, Malkajgiri *Division 12th Floor, South Wing, Gagan Vihan, Nampally, Hyderabad - 500 001*

12. The Commissioner of State Taxes, 3rd Floor, C.T. Complex, Nampally, Hyderabad - 500 001

13. The Branch Manager, State Bank of India (Uppal Branch), Plot No. 13, 130/2 Friends Colony Entrance, Sri Venkateswara Swamy Temple Road, Uppal, Hyderabad - 500 039

14. The Principal Secretary Revenue Department (State Tax), State of Telangana, Secretariat, Hyderabad - 500 004

15. The Assistant Commissioner, (GST) (ST) Hyderguda- Ashok Nagar Circle, Abids Division, T.G.

16. The Commissioner of State Tax, The State GST Department, State GST Commissioner Office, Nampally, Opp. to Gandhi Bhavan, Hyderabad.

17. One CC to SRI VENKATRAM REDDY MANTUR, Advocate [CPUC]

18. Two CCs to SRI SWAROOP OORILLA, Special Government Pleader for State Tax, High Court for the State of Telangana at Hyderabad [OUT]

19. One CC to SRI GADI PRAVEEN KUMAR, Deputy Solicitor General of India [OPUC]

20. One CC to SRI DOMINIC FERNANDES, Senior S.C. for Central Board of Indirect Taxes and Customs [OPUC]

21. One CC to SRI JAI KISHAN SOLANKI, Advocate [OPUC]

22. One CC to SRI M. NAGA DEEPAK, Advocate [OPUC]

23. One CC to SRI KARAN TALWAR, Advocate [OPUC]

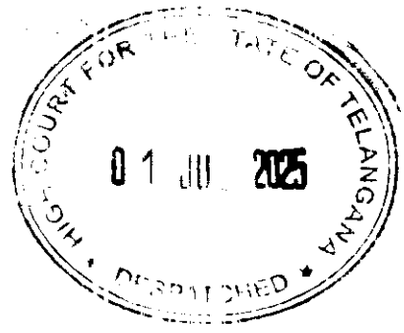
24. One CC to SRI JAI KISHAN SOLANKI, Advocate [OPUC]

25. Two CD Copies

MP
BS

HIGH COURT

DATED 25/04/2025



COMMON ORDER

W.P.Nos.10799, 10821, 10852, 10872 and 10929 of 2025

DISPOSING OF THE WRIT PETITIONS

WITHOUT COSTS

28 M.T
19/6/25