[3446]

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

THURSDAY, THE TWENTY FOURTH 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.11386, 11390, 11394, 11401, 11403, 11412, 11452, 11453, 11461, 11471 and 11507 of 2025

WRIT PETITION NO: 11386 OF 2025

Between:

M/s. Anjani PRS Blends Private Limited, rep. by its Director, Mr. Ajit Sethia, Plot No.27/B-A, S.V.C.I.E Phase-V Jeedimetla, Hyderabad District. 500 055

...PETITIONER

AND

1. Assistant Commissioner (ST), Fathenagar Circle, Hyderabad Rural Division.
2. State of Telangana, rep. by its Chief Secretary, and Special Chief Secretary to Government (FAC), State Tax Department, Secretariat, Hyderabad
3. Union of India, rep. by its Secretary, Ministry of Finance, Government of India, 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 a Writ of Mandamus or any other appropriate writ or order or direction declaring the show cause notice dated 29.12.2023, adjudication order dated 29.03.2024 vide Ref.No. ZD360324042054T passed by the 1St Respondent for the tax period 2018-19 under Section 73 of the CGST and SGST Act as being a nullity and non-est in law on account of not having any signatures on them and also contrary to Rule 142(1A) of CGST Rules, 2017 for not issuing Form GST DRC-01A.

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 29.03.2024 vide Ref.No. ZD360324042054T passed by the 1st 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 AITHARAJU VENKATESHWARLU

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

Counsel for the Respondent No.3: SRI GADI PRAVEEN KUMAR, DEPUTY SOLICITOR GENERAL OF INDIA

WRIT PETITION NO: 11390 OF 2025

Between:

M/s.Neha Sales Marketing, rep. by its Prop.Sri M.Susheel Kumar # 29/F/102, First Floor, Srinivasa Towers, Sripuri Colony, Kakaguda, Hyderabad.

AND

..PETITIONER

1. The State of Telangana, rep.by the Principal Secretary, Revenue (CT) Department, Secretariat, Hyderabad, Telangana.
2. The Assistant Commissioner, (ST), Jeedimetla - 2 Circle, Hyderabad Rural Division, 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 issue a Writ, or Order or Direction particularly one in the nature of Writ of Mandamus declaring the action of the 2nd respondent in issuing the undated Attachment to Show Cause Notice in Form DRC 01 along with Form GST DRC 01 dated 31.05.2024 without signatures either manually, digitally or electronically as mandated under the CGST Act, 2017 and the Rules for the year 2019-20 and in passing the impugned Attachment to GST Form DRC 07 dated 22.08.2024 imposing a tax of Rs.10,70,707/- with penalty along with Summary of the Order in Form GST DRC-07 dated 22.08.2024 all are unsigned either manually, digitally or

electronically as indicated above as mandated under the CGST Act, 2017 and the Rules for the year 2019-20 as being void, illegal, without jurisdiction, without authority of law apart from violative of Articles 14 and 19 of the Constitution of India 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 all further proceedings pursuant to the Show Cause Notice in Form GST DRC 01 dated 31.05.2024 and the impugned Order in Form GST DRC-07 dated 22.08.2024 without signatures either manually, digitally or electronically as mandated under the CGST Act, 2017 and the Rules for the year 2019-20 passed by the 2nd respondent.

Counsel for the Petitioner: SRI K. LAXMA REDDY

Counsel for the Respondents: SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT PLEADER FOR STATE TAX

WRIT PETITION NO: 11394 OF 2025

Between:

Mr. ANNAGANI SIVARAM, Registered Office at.1 97/7/5 PHASE 3, Sai Sanjeeva Nagar Colony, Nagaram, Telangana - 500083.

...PETITIONER

AND

1. State Tax Officer (STO), Division-Malkajgiri, Circle - Kessara-2, Hyderabad - 500001.
2. 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 issue a writ, order, or direction more particularly one in the nature of a Writ of Mandamus

(i) Declaring unsigned Show cause notice in Form DRC 01 20.06.2022 vide Ref no. ZD3606220901821 and the corresponding unsigned demand order dated 23.08.2024 vide Ref no. ZD360824091645X passed by the Respondent No.1 under Section 73 of the Central Goods and Services Tax Act, 2017 for the Financial Year 2019-2020, demanding an amount of SGST Rs. 5,32,205/ and CGST Rs 5,32,205/ - 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 Hon'ble Court may deem fit and proper in the circumstances of the case.

(ii) And violative of articles 14, 19(1)(g), 21 and 265 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 Unsigned Summary Order in DRC-07 vide dt.23.08.2024 vide Ref no. ZD360824091645X 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 G. R. S. AKHILESWAR

Counsel for the Respondents: SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT PLEADER FOR STATE TAX

WRIT PETITION NO: 11401 OF 2025

Between:

M/s. Srusti Pharmacy, rep. by its Proprietrix, Mrs. Sulochana Nagabandi, # 9-1-175, Girmajipet, Hanumakonda-506 002, Warangal District.

...PETITIONER

AND

1. State Tax Officer, Warangal Urban III, Warangal.
2. State of Telangana, rep. by its Chief Secretary and Special Chief Secretary to Government (FAC), State Tax Department, Secretariat, Hyderabad.
3. Union of India, rep. by its Secretary, Ministry of Finance, Government of India, 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 a Writ of Mandamus or any other appropriate writ or order or direction declaring the show cause notice dated 31.05.2022, adjudication order dated 25.8.2024 along with Form GST DRC-07 in Ref.No.ZD3608241018749 dated 25.8.2024 passed by the 1st Respondent for the tax period 2019-20 under Section 73 of the CGST and SGST Act as being a nullity and non-est in law on account of not having any and also contrary to Rule 142(1A) of CGST Rules, 2017 for not issuing Form GST DRC-01A.

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 25.8.2024 and proceedings in Form GST DRC-07 in Ref.No.ZD3608241018749 dated 25.08.2024 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 No.1 & 2: SRI SWAROOP OORILLA, SPECIAL GOVERNMENT PLEADER FOR STATE TAX

Counsel for the Respondent No.3: SRI GADI PRAVEEN KUMAR, DEPUTY SOLICITOR GENERAL OF INDIA

Between: **WRIT PETITION NO: 11403 OF 2025**

M/ s. APC Engineers Private Limited, Rep by its partner C H V R Krishna Murthy Registered Office at Plot No. 40, Sy.No.175, Phase III, IDA Charlapalli, Medchal Malkajgiri, Telangana - 501301.

AND

...PETITIONER

1. The Assistant Commissioner (ST), Division - Malkajgir, Circle - Keesara-II, Hyderabad - 500001.
2. 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 issue a writ, order, or direction more particularly one in the nature of a Writ of Mandamus

(i) Declaring the impugned Show cause notice in Form DRC 01 28.05.2024 vide Ref no. ZD360524056448 4 and the corresponding demand order in Form DRC-07 dated 29.08.2024 vide Ref no. ZD360824135 4086 passed by the Respondent No.1 under Section 73 of the Central Goods and Services Tax Act, 2017 for the Financial Year 2019-2020, demanding an amount of SGST Rs. 18,28,014/-, CGST Rs 18,28,014/-and IGST Rs 2,29,834/- both issued by the Respondent No.1 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 Hon'ble Court may deem fit and proper in the circumstances of the case.

(ii) and violative of articles 14, 19(1)(g), 21 and 265 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 Unsigned Summary Order in DRC-07 vide Ref. no. ZD3608241354086 dated 29.08.2024 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 G. R. S. AKHILESWAR

Counsel for the Respondents: SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT PLEADER FOR STATE TAX

WRIT PETITION NO: 11412 OF 2025

Between:

M/s.Neha Sales Marketing, rep. by its Prop.Sri M.Susheel Kumar, # 29/F/102, First Floor, Srinivasa Towers, Sripuri Colony, Kakaguda, Hyderabad.

...PETITIONER

AND

1. The State of Telangana, rep. by the Principal Secretary, Revenue (CT) Department, Secretariat, Hyderabad, Telangana.
2. The Assistant Commissioner (ST), Jeedimetla - 2 Circle, Hyderabad Rural Division, 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 issue a Writ, or Order or Direction particularly one in the nature of Writ of Mandamus declaring the action of the 2nd respondent in issuing the undated Attachment to Show Cause Notice in Form DRC 01 along with Form GST DRC 01 dated 06.06.2022 without signatures either manually, digitally or electronically as mandated under the CGST Act, 2017 and the Rules for the year 2018-19 and in passing the impugned Attachment to GST Form DRC 07 dated 25.04.2024 imposing a tax of Rs.816519/- with penalty along with Summary of the Order in Form GST DRC-07 dated 25.04.2024 all are unsigned either manually, digitally or electronically as indicated above as mandated under the CGST Act, 2017 and the

Rules for the year 2018-19 as being void, illegal, without jurisdiction, without authority of law apart from violative of Articles 14 and 19 of the Constitution of India 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 all further proceedings pursuant to the Show Cause Notice in Form GST DRC 01 dated 06.06.2022 and the impugned Order in Form GST DRC-07 dated 25.04.2024 without signatures either manually, digitally or electronically as mandated under the CGST Act, 2017 and the Rules for the year 2018-19 passed by the 2nd respondent.

Counsel for the Petitioner: SRI K. LAXMA REDDY

Counsel for the Respondents: SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT PLEADER FOR STATE TAX

WRIT PETITION NO: 11452 OF 2025

Between:

Right Choice Bags. Rep by its Sole Proprietor Mr. Shah Nawaz 12-1-437/b/11/51/9, Huda Colony, Asif Nagar, Hyderabad, Telangana, 500028

...PETITIONER

AND

1. The State Tax Officer (GST), (ST) Mehdipatnam-II Circle Charminar Division, T.G.
2. The Assistant Commissioner (GST)(ST), Mehdipatnam-II Circle Charminar Division, T.G.
3. The Commissioner of State Tax, The State GST Department, State GST Commissioner Office, Nampally, Opp. to Gandhi Bhavan, Hyderabad.
4. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Hyderabad
5. 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:

(a) That the impugned Order vide reference No. ZD3602250583769 dated 21.02.2025 and Show cause notice (SCN) vide reference No. ZD361124020791Q dated 21.11.2024 cannot be sustained as the impugned order and Show cause notice 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, or

(b) That, alternatively the impugned order passed solely on the ground that the petitioner had not filed a reply cannot be sustained, hence, the matter is remitter back to the Proper Officer for re-adjudication.

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. ZD3602250583769 dated 21.02.2025 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.1 to 4: SRI SWAROOP OORILLA, SPECIAL GOVERNMENT PLEADER FOR STATE TAX

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

SRI N. BHUJANGA RAO, Sr. S.C. FOR CENTRAL GOVERNMENT

WRIT PETITION NO: 11453 OF 2025

Between:

M/s. UHC Lifesciences, Having address at 2-20-3/31/NR, Shop No. 1 and 2, Ground Floor, Venkateshwar Colony, Adarshnagar, Chilkanagar Road Uppal, Rangareddy, Telangana - 500039 Represented by its Proprietor K. Vasantha Rao, aged about 46 years, S/o. K Papa Rao, R/o. Kashibugga, Warangal, Telangana - 506 002

AND ...**PETITIONER**

1. The Assistant Commissioner ST, Nacharam 1 Circle, Malkajgiri Division, 12th Floor, South Wing, Gagan Vihar, Nampally, Hyderabad - 500 001
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
5. ICICI Bank Limited, Represented by its Manager, G-1, Navketan, SD Road, Opp. Clock Tower, Secunderabad - 500 003
6. Indusind Bank, Represented by its Manager, Ground Floor, Door No. 7-71/3, Street No 8, Maheshwari Nagar, Habbsiguda, Hyderabad - 500 007

...**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. ZD360524094850S dated 31/05/2022 and an impugned Order in DRC-07 vide ref no ZD3608240183486 dated 06/08/2024 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. and Pass such other order or orders as this court may deem fit and proper in the circumstances of the case.

(iii) declare the Form DRC 13 dated 05/03/2025 issued by Respondent No. 1 as 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.

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. ZD3608240183486 dated 06/08/2024 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".

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 operation of Form DRC 13 dated 05/03/2025 issued by the Respondent No. 1 to Respondent No. 5 and 6 and consequently allow the petitioner to operate their bank account/s.

Counsel for the Petitioner: SRI V. VEERESHAM

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

Counsel for the Respondent No.3: SRI GADI PRAVEEN KUMAR, DEPUTY SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.4: SRI DOMINIC FERNANDES, SENIOR S.C. FOR CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS

Counsel for the Respondent Nos.5 & 6: --

WRIT PETITION NO: 11461 OF 2025

Between:

Praveen Kumar Jain registered with the trade name M/s. Praveer Engineering, a Proprietorship concern having registered address at 60/A/1, Phase 1, IDA, Jeedimetla, Hyderabad - 500049, represented by its Proprietor Sri Praveen Kumar Jain, S/o. Sri S P. Jain aged about 55 years, R/o. Hyderabad.

AND **...PETITIONER**

1. Assistant Commissioner (ST), Jeedimetla - I, Hyderabad Rural Telangana.
2. Deputy State Tax Officer, Jeedimetla - I, Hyderabad.
3. The Branch Manager, The A.P. Mahesh Cooperative Urban Bank Limited, 32-212, Opp. Ranga Theatre, Chintal, Hyderabad - 500055.
4. State of Telangana, rep. by its Principal Secretary to Government, Revenue (CT-11) 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 order or direction, more particularly in the nature of a writ of mandamus declaring the Show Cause Notice dated 28-06-2022 bearing Reference No. ZD360622107878 3, its consequent Order dated 25-04-2024 bearing Reference No. Z1)3604240586175 issued by the Respondent No. 1 for the tax period April 2018 to March, 2019 as being unsigned, void illegal, arbitrary, Unreasoned, without jurisdiction, violative of principles of natural justice and non est in the eye 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 suspend the impugned notice issued GST DRC - 13 dated 28-03-2025 by Respondent No. 1 for the tax period April, 2018 to March, 2019.

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 all further action including collection of tax pursuant to the Order dated 25-04-2024 bearing Reference No. ZD3604240586175.

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

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

Counsel for the Respondent No.3: --

WRIT PETITION NO: 11471 OF 2025

Between:

Praveen Kumar Jain, registered with the trade name M/s. Praveen Engineering, a Proprietorship concern having registered address at 60/A/1, Phase 1, IDA, Jeedimetla, Hyderabad - 500049, represented by its Proprietor Sri Praveen Kumar Jain, S/o. Sri S.P. Jain, aged about 55 years, R/o. Hyderabad.

...PETITIONER

AND

1. Assistant Commissioner (ST), Jeedimetla – I, Hyderabad Rural, Telangana.
2. Deputy State Tax Officer, Jeedimetla - I, Hyderabad.
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 a writ, order or direction, more particularly in the nature of a writ of mandamus declaring Show Cause Notice dated 28/06/2022 bearing Reference

No. ZD360622107390H and its consequent Order dated 20/12/2024 bearing Reference No. ZD3612240280310 issued by the Responcent No. 1 for the tax period April, 2020 to March, 2021 as being unsigned, void, illegal, arbitrary, unreasoned, without jurisdiction, violative of principles of natural justice and non est in the eye 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 Hon'ble Court may he pleased to stay all further action including collection of tax pursuant to the Order dated 20/12/2024 bearing Reference No. ZD361224028031O

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

Counsel for the Respondents: SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT PLEADER FOR STATE TAX

WRIT PETITION NO: 11507 OF 2025

Between:

M/s. K K Enterprises, Address H.No.2-19/1, Opp Indian Petrol Bunk, Keesara, Medchal, Malkajgiri Telangana - 501301, represented by its Managing Partner, Sri K. Kommula Babu.

AND ...**PETITIONER**

1. Assistant Commissioner (ST), Keesara-1 Circle Malkajgiri 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 or Order or direction particularly one in the nature of Writ of Mandamus setting aside the impugned Show Cause Notice and the Assessment Order passed by the first respondent in Form GST DRC 07, in Reference No2D360824-1471963, vide DIN No.GST/36AASFK4639F1ZY/20/1,

dated 31.08.2024, in raising a demand of tax of Rs.22.62,126/- (CGST amounting to Rs. 11,58,761/- + SGST amounting to Rs.11.58,761/-), for the tax period 2019-20, that have been uploaded in the GST portal without either physically nor digitally signed which is contrary to the Rule 26 (3) of the CGST Rules 2017, as illegal arbitrary, ab initio void, contrary to the provisions of CGST Act and Rules, 2017 and TGST Act and Rules, 2017, contrary to the law laid down by the judicial pronouncement of this Hon'ble Court and Hon'ble High Courts of Delhi, Bombay and Andhra Pradesh and without authority of 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 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, in Reference No.ZD3608241471963, vide DIN No.GST/36AASFK4639F1ZY/20/1, dated 31.08.2024, for the tax period 2019-20.

Counsel for the Petitioner: SRI ELICHETTY SAI SUMAN

Counsel for the Respondents: SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT PLEADER FOR STATE TAX

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.11386, 11390, 11394, 11401, 11403, 11412, 11452, 11453, 11461, 11471 and 11507 of 2025

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

Learned counsel Sri Aitharaju Venkateshwarlu, Sri K.Laxma Reddy, Sri G.R S.Akhileswar, Sri Karthik Ramana Puttamreddy, Sri Jai Kishan Solanki, Sri V.Veeresham, Sri A.V.Raghu Ram and Sri Elichetty Sai Suman for the petitioners; and Sri Swaroop Oorilla, learned Special Government Pleader appears 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 were 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/-P. PONNA KRISHNA
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Assistant Commissioner (ST), Fathenagar Circle, Hyderabad Rural Division.
2. The Chief Secretary, and Special Chief Secretary to Government (FAC), State Tax Department, State of Telangana, Secretariat, Hyderabad
3. The Secretary, Ministry of Finance, Government of India, Union of India, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110 001
4. The Principal Secretary, Revenue (CT) Department, State of Telangana, Secretariat, Hyderabad, Telangana.
5. The Assistant Commissioner, (ST), Jeedimetla - 2 Circle, Hyderabad Rural Division, Hyderabad, Telangana
6. State Tax Officer (STO), Division-Malkajgiri, Circle - Kessara-2, Hyderabad - 500001.
7. The State Tax Officer, Warangal Urban III, Warangal.
8. The Assistant Commissioner (ST), Division - Malkajgiri, Circle - Keesara-II, Hyderabad -500001.
9. The State Tax Officer (GST), (ST) Mehdipatnam-II Circle, Charminar Division, T.G.

10. The Assistant Commissioner (GST)(ST), Mehdipatnam-1 Circle, Charminar Division, T.G.

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

12. The Union of India, Through Joint Secretary, Department of Revenue, Ministry of Finance, North Block, New Delhi-110001

13. The Assistant Commissioner ST, Nacharam 1 Circle, Malkajgiri Division, 12th Floor South Wing, Gagan Vihar, Nampally, Hyderabad - 500 001

14. The Commissioner, Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi.

15. The Assistant Commissioner (ST), Jeedimetla - I Hyderabad Rural, Telangana.

16. The Deputy State Tax Officer, Jeedimetla - I, Hyderabad.

17. The Principal Secretary to Government, Revenue (CT-1) Department, State of Telangana Secretariat, Hyderabad

18. The Assistant Commissioner (ST), Keesara-1 Circle Malkajgiri Division, Hyderabad

19. One CC to SRI AITHARAJU VENKATESHWARLU, Advocate [OPUC]

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

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

22. One CC to SRI K. LAXMA REDDY, Advocate [OPUC]

23. One CC to SRI G. R. S. AKHILESWAR, Advocate [OPUC]

24. One CC to SRI KARTHIK RAMANA PUTTAMREDDY, Advocate [OPUC]

25. One CC to SRI K LAXMA REDDY, Advocate [OPUC]

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

27. One CC to SRI N. BHUJANGA RAO, Sr. S.C. for Central Government [OPUC]

28. One CC to SRI V. VEERESHAM, Advocate [OPUC]

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

30. One CC to SRI A. V. RAGHU RAM, Advocate [OPUC]

31. One CC to SRI ELICHETTY SAI SUMAN, Advocate [OPUC]

32. Two CD Copies

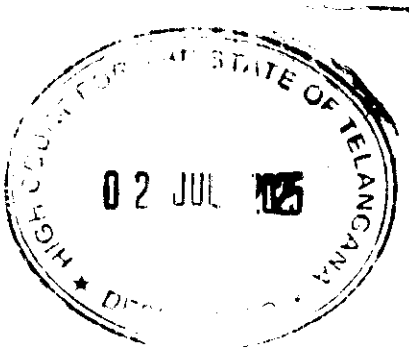
MP
BS

HIGH COURT

DATED:24/04/2025

COMMON ORDER

W.P.Nos.11386, 11390, 11394, 11401, 11403, 11412, 11452, 11453, 11461, 11471 and 11507 of 2025



DISPOSING OF THE WRIT PETITIONS WITHOUT COSTS

19/6/25