[3446]

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

THURSDAY, THE TWENTY SIXTH DAY OF JUNE
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.16593, 16597, 16606, 16620, 16680 and 16727 of 2025

WRIT PETITION NO: 16593 OF 2025

Between:

M/s. U.S. Management Services, H.No.13-261/106, Venkata Ramaiah Colony, Medchal, Hyderabad, Telangana. Rep.by its Proprietor, Sri. Uppula Raghupathi.

...PETITIONER

AND

1. The Assistant Commissioner (ST), Malkajgiri Circle- 3, Malkajgiri Division, Hyderabad.
2. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad.
3. The Union of India, Rep. by its Secretary, Ministry of Finance, North Block, New Delhi -110 001.
4. 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 27.02.2025, the Summary of the Order in Form GST DRC-07, dated 27.02.2025 and the Proceedings, dated 27.02.2025, levying SGST/CGST,and Penalty, for the tax period 2020-21 under the SGST/CGST Act 2017, without any signature (except DRC-07) of the Officer concerned either physical or digital in the Order, dated 27.02.2025, Summary of the Order, dated 27.02.2025 and Show Cause Notice in Form GST DRC-01 dated

22.11.2024 and Attachment to DRC-01, dated 22.11.2024, are not valid in the eye of law

(2) the action of the 1st Respondent in passing the Order dated 27.02.2025, 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 Notices and passing the Orders, 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 Honble Supreme Court are not valid, and consequently set aside the Order, dated 27.02.2025, the Summary of the Order in Form GST DRC-07, dated 27.02.2025 and Proceedings, dated 27.02.2025 and notices dated 22.11.2024 passed by the 1st Respondent as null and void and pass

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 27.02.2025, the Summery of the Order dated 27.02.2025 in Form DRC-07 along with proceedings passed by the 1st Respondent, for the tax periods 2020-21 under the CGST/ SGST 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 KOHIR BHASKAR REDDY

Counsel for the Respondents No.1 & 2: SRI CHAITANYA KIRAN,
AGP REPRESENTING
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

WRIT PETITION NO: 16597 OF 2025

Between:

M/s. U.S. Management Services, H.No.13-261/106, Venkata Ramaiah Colony, Medchal, Hyderabad, Telangana. Rep.by its Proprietor, Sri. Uppula Raghupathi.

...PETITIONER

AND

1. The Assistant Commissioner(ST), Malkajgiri Circle-3, Malkajgiri Division, Hyderabad.
2. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad.
3. The Union of India, Rep. by its Secretary, Ministry of Finance, North Block, New Delhi - 110 001
4. 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 1 Respondent in passing the Order, dated 09.07.2024, the Summary of the Order in Form GST DRC-07, dated 09.07.2024 and the Proceedings, dated 09.07.2024, levying SGST/CGST, and Penalty, for the tax period 2019-20 under the SGST/CGST Act 2017, without any signature of the Officer concerned either physical or digital in the Order, dated 09.07.2024, Summary of the Order, dated 09.07.2024 and Show Cause Notice in Form GST DRC-01 and Attachment to DRC-01, dated 30.05.2024, are not valid in the eye of law;

(2) the action of the 1st Respondent in passing the Order dated 09.07.2024, 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 Notices and passing the Orders, 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 09.07.2024, the Summary of the Order in Form GST DRC07, dated 09.07.2024 and Proceedings, dated 09.07.2024 and notices dated 30.05.2024 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 09.07.2024, the Summery of the Order dated 09.07.2024 in Form DRC-07 along with proceedings passed by the 1st Respondent, for the tax periods 2019-20 under the CGST/SGST 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 KOHIR BHASKAR REDDY

Counsel for the Respondents No.1 & 2: SRI CHAITANYA KIRAN,
AGP REPRESENTING
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

WRIT PETITION NO: 16606 OF 2025

Between:

M/s.B Secure Protection and Guarding Private Limited, LIG B-86, Dr.AS RaoNagar, ECIL Post, Hyderabad, Ranga Reddy District. Rep.by its Executive Director Mr.Shrikumar M Nair

...PETITIONER

AND

1. The State Tax Officer-2, Malkajgiri-2 Circle, Malkajgiri Division, Hyderabad
2. The State Tax Officer-1 (FAC), Malkajgiri-2 Circle, Malkajgiri Division, Hyderabad.
3. The Assistant Commissioner (ST), Malkajgiri-2 Circle, Malkajgiri Division, Hyderabad
4. 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 (1) the action of the I and 2nd Respondents in issuing the Show Cause Notice, dated 27/11/2024 and passing the Proceedings, dated 20.02.2025, without any signature either physically or digitally, is invalid and nonest in the eye of law (2) the action of the 1st and 2nd Respondents in issuing Show Cause Notice, dated 27.11.2024 and passing the Order, dated 20.02.2025, the Summary of the Order in Form GST DRC-07, dated 20.02.2025 and the Proceedings, dated 20.02.2025, without issuing Form GST DRC-01A as contemplated under Rule 142(1A) of the Rules 2017, is not valid in the eye of law the action of the 2nd Respondent in issuing Show Cause Notice, dated 27.11.2024 and the action of the 1St Respondent in passing the Order, dated 20.02.2025, the Summary of the Order in Form GST DRC-07, dated 20.02.2025, without generating Document Identification Number (DIN), for the tax period 2020-21 under the CGST/SGST Act 2017, is contrary to Circular No.128/47/2019-GST, dated 23.12.2019 and the judgment of the Hon'ble Supreme Court of India in W.P.(Civil) No.320 of 2022, dated 18.07.2022, and consequently set aside the Order, dated 20.02.2025, the Summary of the Order in Form GST DRC-07, dated 20.02.2025 and the Proceedings, dated 20.02.2025, passed by the 1St Respondent, for the tax period 2020-21 under the CGST/SGST Act 2017, 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 20.02.2025 the Summary of the Order in Form GST DRC-07, dated 20.02.2025 and the Proceedings, dated 20.02.2025 passed by the 1st Respondent, for the tax period 2020-21 under the CGST/SGST Act 2017, pending disposal of the above Writ Petition as otherwise, the Petitioner will be put to severe irreparable loss and hardship.

Counsel for the Petitioner: SRI T. RAMESH BABU

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

WRIT PETITION NO: 16620 OF 2025

Between:

M/s. Xero Energy Engineering Solutions Private Limited, Rep. by its Director, Mr. Mohammed Abdul Muqeeth Mahkri, 12-2-458/8, Hill Colony, Mehdipatnam, Hyderabad-500 028, Telangana

..PETITIONER

AND

1. Assistant Commissioner (State Taxes), Mehdipatnam-I Circle, Charminar Division, Hyderabad, Telangana.
2. State of Telangana, Rep. by its Secretary to Government (Revenue), State Tax Department Secretariat, Hyderabad
3. Union of India, Rep. by its Secretary (Revenue), North Block, New Delhi
4. M/s. ICICI Bank Limited, rep. by its Branch Manager, Mehdipatnam Branch, 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 by setting aside the impugned show cause notice dated 23/5/2024 along with proceedings in Form GST DRC-01 vide Ref. No.ZD360524054891 7 dated 28/5/2024 and impugned proceedings in Form GST DRC-07 vide

Ref.No.ZD3608240745814 dated 20/8/2024 issued by the 1st Respondent for the tax period April, 2019 to March, 2020 without having any signatures as illegal and contrary to the provisions under the Central Goods and Service Tax Act, 2017 and the Telangana Goods and Services Tax Act, 2017, and void in absence of non-compliance of Rule 142 (1A) of the Central Goods and Service Tax Rules, 2017 and Telangana Goods and Services Tax Rules, 2017.

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 all further proceedings pursuant to impugned order dated 20.8.2024 along with proceedings in Form GST DRC-07 vide Ref.No.ZD 3608240745814 dated 20.8.2024 issued by the 1st Respondent for the tax period April, 2019 to March, 2020 under the Central Goods and Service Tax Act, 2017 and the Telangana Goods and Services Tax Act, 2017 pending disposal of the 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 declare that the recovery proceedings initiated as illegal and direct the 1st Respondent to revoke the lien on the account of the Petitioner with the 4th Respondent.

Counsel for the Petitioner: SRI K. P. AMARNATH REDDY

Counsel for the Respondents No.1 & 2: SRI CHAITANYA KIRAN,
AGP REPRESENTING
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: ~

WRIT PETITION NO: 16680 OF 2025

Between:

M/s. Jai Jagannath Gas Private Limited, rep. by its Director Mr. Maneeth Kumar Routh, Sy.245, Kolluru Village, R.C.Puram Mandal, Medak District-500 032.

..PETITIONER

AND

1. State Tax Officer Sangareddy - II Circle, Nizamabad Division
2. Assistant Commissioner, (State Tax), Madhapur-4 Circle, Madhapur Division.
3. State of Telangana, rep. by its Chief Secretary, and Special Chief Secretary to Government (FAC), State Tax Department, Secretariat, Hyderabad.
4. Union of India, rep. by its Secretary, Ministry of Finance, Government of India, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110 001.
5. HDFC Bank Limited, Ground Floor No.38, Sri Ganapathi Theatre Complex, GNT Road, Gummidipoondi, Tamil Nadu-601 201.

...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 adjudication order dated 30.12.2024 vide Ref.No.ZD361223067763A passed by the 1st Respondent for the tax period July, 2017 to March, 2018 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 suspend the bank attachment notice issued by the 2nd Respondent for recovery of the disputed amounts for the tax period 2017-18 in Form DRC-13 issued to the 5th Respondent under Section 79(1)(c) of the GST Act, pending disposal of the Writ Petition as otherwise the Petitioner will he 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 grant stay of all further proceedings pursuant to the impugned order dated 30.12.2023 vide Ref.No.ZD361223067763A passed by the 1st Respondent for the tax period July, 2017 to March, 2018, 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 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: --

WRIT PETITION NO: 16727 OF 2025

Between:

Suklesh Amina Jaiswal, S/o. Amina Srikanth Jaiswal, Occ. Business aged about 34 years, R/o.11-52, Chenna Reddy Colony, Peerzadiguda, Uppal, Medchal - Malkajgiri District, Telangana- 500039

...PETITIONER

AND

1. State Tax Officer-1 (ST), Nacharam-1 Circle, Malkajgiri Division, Hyderabad
2. State of Telangana, rep. by its Secretary to Government (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 a Writ of Mandamus or any other appropriate writ or order or direction, declaring the,

(a) impugned Summary of the Order vide Ref. No. ZD360225073723D dt. 25.02.2025 along with Attachment to DRC-07 dt. 25.02.2025 and impugned

Show Cause Notice in Form GST DRC-01 vide Ref No. ZD361124025874F dt. 25.11.2024 along with attachment to Show Cause Notice dt. 25.11.2024 issued by the 1st Respondent for the tax period 2020 to 2021 without having any signature as illegal, arbitrary, and

(b) Setting aside the impugned Summary of the Order vide Ref No. ZD360225073723D dt. 25.02.2025 along with Attachment to DRC-07 dt. 25.02.2025 issued by the 1st Respondent due to the same being unsigned in nature.

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 Summary of the Order vide Ref. No. ZD360225073723D dt. 25.02.2025 along with Attachment to DRC-07 dt. 25.02.2025 issued by the 1st Respondent for the tax period April, 2020 to 2021.

Counsel for the Petitioner: SRI MOHD MUKHAIRUDDIN

Counsel for the Respondents: SRI CHAITANYA KIRAN,
AGP REPRESENTING
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.16593, 16597, 16606, 16620, 16680 and 16727 of 2025

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

Learned counsel Sri Kohir Bhaskar Reddy, Sri T.Ramesh Babu, Sri K.P.Amarnath Reddy, Sri Aitharaju Venkateshwarlu and Sri Mohd. Mukhairuddin, for the petitioners and Sri T. Chaitanya Kiran, learned Assistant Government Pleader representing Sri Swaroop Oorilla, 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/-MOHD. ISMAIL
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Assistant Commissioner (ST), Malkajgiri Circle- 3, Malkajgiri Division, Hyderabad.
2. The Principal Secretary, Revenue (CT) Department, State of Telangana, 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 Chairman, Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes and Customs, North Block, Central Secretariat, New Delhi - 100 001.
5. The State Tax Officer-2, Malkajgiri-2 Circle, Malkajgiri Division, Hyderabad
6. The State Tax Officer-1 (FAC), Malkajgiri-2 Circle, Malkajgiri Division, Hyderabad.
7. The Assistant Commissioner (ST), Malkajgiri-2 Circle, Malkajgiri Division, Hyderabad
8. The Assistant Commissioner (State Taxes), Mehdipatnam-I Circle, Charminar Division, Hyderabad, Telangana.
9. The Secretary to Government (Revenue), State of Telangana, State Tax Department, Secretariat, Hyderabad
10. The Secretary (Revenue), Union of India, North Block, New Delhi
11. The State Tax Officer, Sangareddy - II Circle, Nizamabad Division.

12. The Assistant Commissioner, (State Tax), Madhaptir-4 Circle, Madhapur Division.
13. The Chief Secretary and Special Chief Secretary to Government (FAC), State Tax Department, State of Telangana, Secretariat, Hyderabad.
14. The State Tax Officer-1 (ST), Nacharam-1 Circle, Malkajgiri Division, Hyderabad
15. One CC to SRI KOHIR BHASKAR REDDY Advocate [OPUC]
16. Two CCs to SRI SWAROOP OORILLA, Special Government Pleader for State Tax, High Court for the State of Telangana at Hyderabad. [OUT]
17. One CC to SRI GADI PRAVEEN KUMAR, Deputy Solicitor General of India [OPUC]
18. One CC to SRI DOMINIC FERNANDES, Senior S.C. for Central Board of Indirect Taxes and Customs [OPUC]
19. One CC to SRI T. RAMESH BABU, Advocate [OPUC]
20. One CC to SRI K. P. AMARNATH REDDY, Advocate [OPUC]
21. One CC to SRI AITHARAJU VENKATESHWARLU, Advocate [OPUC]
22. One CC to SRI MOHD MUKHAIRUDDIN, Advocate [OPUC]
23. Two CD Copies

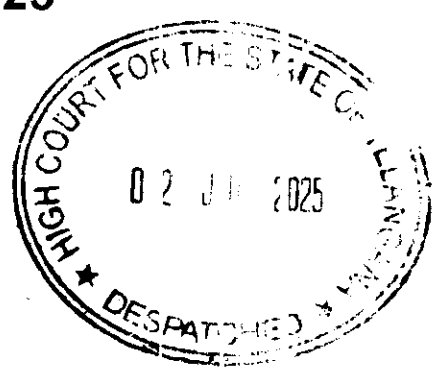
MP
BS

HIGH COURT

DATED:26/06/2025

COMMON ORDER

W.P.Nos.16593, 16597, 16606, 16620, 16680 and 16727 of 2025



DISPOSING OF THE WRIT PETITIONS

WITHOUT COSTS

(26)

kpr

02/07/25