[3446]

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

FRIDAY, THE TWENTY SEVENTH 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. 16805, 16879, 16891, 16929, 16935, 16952, 16953 and 16967 of 2025

WRIT PETITION NO: 16805 OF 2025

Between:

M/s. Sri Thirumala Industries, rep. by its Partner, Mr. T. Sravan Kumar, # 6-3-112, Court Road, Mahabubabad-506 101.

...PETITIONER

AND

1. Assistant Commissioner of State Tax, Mahabubabad.
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 to set aside the adjudication order, Form GST DRC-07 vide Ref.No. ZD3608241535818 both dated 31/8/2024 and show cause notice, Form GST DRC-01 vide Ref.No.ZD360522014184S dated 28/5/2022 passed by the 1St Respondent for the tax period April, 2019 to March, 2020 under Section 73 of the Goods and Service Tax Act, 2017 as unenforceable and non-est in law for not having signatures on show cause notice, Form GST DRC-01 and Form GST DRC-07.

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 interim stay of all further proceedings pursuant to the impugned order, Form GST DRC-07 vide Ref.No.ZD3608241535818 dated 31/8/2024 passed by the 1st Respondent, 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 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

WRIT PETITION NO: 16879 OF 2025

Between:

M/s. Jai Jagannath Gas Private Limited, rep. by its Director, Mr Maneeth Kumar Routh, # Sy.245 Kollur 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 29-04-2024 vide Ref.No.

ZD3604240804296 passed by the 1st Respondent for the tax period April, 2018 to March, 2019 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 2018-19 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 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 grant stay of all further proceedings pursuant to the impugned order dated 29.4.2024 vide Ref.No.ZD3604240804296 passed by the 1st Respondent for the tax period April, 2018 to March, 2019, 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: 16891 OF 2025

Between:

Sri Vinayaka Castings, a partnership firm having its office at No. 5-5-35/A/17/1, IInd Floor, Prasanthinagar, IE Kukatpally, Ranga Reddy District Telangana 500072, represented by its Managing Partner Sri Venkateswara Rao Koppula, S/o. Late Sri Sathyanarayana Koppula, aged about 57 years, R/o. 16-2-100/420 and 421/2A, Saaketh Heights, Road No. 7B, Gopal Nagar Society, Hanuman Temple, Hydernagar, Hyderabad, Telangana - 500072.

...PETITIONER

AND

1. Assistant Commissioner (ST), Balanagar, Hyderabad, Telangana.
2. State of Telangana, Rep. by its Principal Secretary (Revenue) Department, Telangana, Secretariat Buildings, 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 issued in DRC - 01 dated 19-02-2022 bearing Reference No. ZD360222017586J and the consequent order dated 31-08-2024 bearing Reference No. 7D3608241523574 passed in Form DRC - 07 under Section 73 of the Telangana Goods and Services Tax Act, 2017 passed by Respondent No. 1 for the period April, 2019 to March, 2020 as being unsigned, 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.

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 issued in DRC - 01 dated 19-02-2022 bearing Reference No. ZD360222017586J and the consequent order dated 31-08-2024 bearing Reference No. ZD3608241523574 passed in Form DRC - 07 under Section 73 of the Telangana Goods and Services Tax Act, 2017 passed by the Respondent No.

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

WRIT PETITION NO: 16929 OF 2025

Between:

M/s. Gadget Hub, H No. 4-11-151/15, Haji Garden, M.M. Pahadi, Rajendranagar, Telangana- 500030 Represented by its Proprietor, Omar Sajeed Khan

...PETITIONER

AND

1. State Tax Officer, Mehdipatnam-1 Circle, Charminar Division, Telangana
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 Show Cause Notice dt. 30.05.2024 and Show Cause Notice in Form GST DRC-01 vide Ref. No. ZD360524064323I dt. 30.05.2024 and Summary of Order vide Ref. No. ZD3608241424467 dt. 30.08.2024 issued by the 1st Respondent for the tax period April 2019 to March, 2020 without having any signature as illegal, arbitrary, and

(b) Setting aside the subsequent Demand Order and Attachment to the Demand order dt. 30.08.2024 issued by the 1st Respondent due to the initiation of the proceedings itself being non-est in 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 Summary of the Order vide Ref No. ZD360824241424467 of the 1st Respondent along with Attachment to the Demand Order in Form DRC-07 dt. 30.08.2024 issued by the 1st Respondent for the tax period April, 2019 to March, 2020.

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

WRIT PETITION NO: 16935 OF 2025

Between:

Mohammed Abdul Majeed, S/o. Mohammed Abdul Khader, Aged about 53 Years Occ: Business, 22-7-557, Mir Alam Mandi, Charminar, Hyderabad, Telangana - 500002

...PETITIONER

AND

1. The Assistant Commissioner of State Tax, Charminar Circle, Charminar Division, Nampally, Hyderabad, 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 issue a writ, order or direction, more particularly in the nature of a writ of mandamus declaring Show Cause Notice dated 02-06-2022 bearing Reference No. ZD360622006502U along with its attachment and its consequent Order dated 29-08-2024 bearing Reference No. ZD360824130520N along with its attachment passed by the Respondent No. 1 as being void, illegal, arbitrary without jurisdiction 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 action including collection of tax pursuant to the Order dated 29-08-2024 bearing Reference No. ZD360824130520N along with its attachment passed by the Respondent No. 1.

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: 16952 OF 2025

Between:

Rachana Jain, W/o. Raj Kumar Jain, Aged about 51 Years, Occ. Proprietor of Nakoda Steel Palace Plot No. 7-1-613/10, Ameerpet, Hyderabad, Telangana, 500016.

...PETITIONER

AND

1. The Assistant Commissioner of State Tax, Punjagutta Circle, Punjagutta, Hyderabad, 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
4. HDFC BANK, Represented by its manager 7-1-81/1, 1st Floor Loya Arcade, Ameerpet, Hyderabad, Pin-500016
5. Vardhaman Mahila Co-Operative Urban Bank Limited, 7-1-91, Ameerpet Rd, Swathi Avenue, Ameerpet, Hyderabad, Telangana 500873

...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 Show Cause Notice dated 31-05-2022 bearing Ref No. ZD360522023866B (Annexure P2) and its consequent Order bearing Reference No. ZD360824136908V (Annexure P1) dated 30-08-2024 for the Financial Year

2019-20 and Consequent Bank attachment notice dated 24-12-2024 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 suspend the operation of the Bank Attachment issued in Form GST DRC 13 dated 24-12-2024 by the Respondent No. 1 to Respondent No. 5 Bank.

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 Show Cause Notice dated 31-05-2022 bearing Ref No. ZD360522023866B (Annexure P2) and its consequent Order bearing Reference No. ZD360824136083V (Annexure P1) dated 30-08-2024.

Counsel for the Petitioner: SRI M. NAGA DEEPAK

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 & 5: --

WRIT PETITION NO: 16953 OF 2025

Between:

Rachana Jain, W/o. Raj Kumar Jain, Aged about 51 Years, Occ. Proprietor of Nakoda Steel Palace Plot No. 7-1-613/10, Ameerpet, Hyderabad, Telangana, 500016.

...PETITIONER

AND

1. The Assistant Commissioner of State Tax, Punjagutta Circle, Punjagutta, Hyderabad, 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
4. HDFC BANK, Represented by its manager 7-1-81/1, 1st Floor Loya Arcade, Ameerpet, Hyderabad, Pin-500016
5. Vardhaman Mahila Co-Operative Urban Bank Limited, 7-1-91, Ameerpet Rd, Swathi Avenue, Ameerpet, Hyderabad, Telangana 500873

...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 Show Cause Notice dated 27-05-2024 bearing Ref No. ZD360524051262N (Annexure P2) and its consequent Order bearing Reference No. ZD3608241368417 (Annexure P1) dated 30-08-2024 for the Financial Year 2019-20 and Consequent Bank attachment notice dated 24-12-2024 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 suspend the operation of the Bank Attachment issued in Form GST DRC 13 dated 24-12-2024 by the Respondent No. 1 to Respondent No. 5 Bank.

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 Show Cause Notice dated 27-05-2024 bearing Ref No. ZD360524051262N (Annexure P2) and its consequent Order bearing Reference No. ZD360824136841 7 (Annexure P1) dated 30-08-2024

Counsel for the Petitioner: SRI M. NAGA DEEPAK

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 & 5: --

WRIT PETITION NO: 16967 OF 2025

Between:

Rachana Jain, W/o. Raj Kumar Jain, Aged about 51 Years Occ. Proprietor of Nakoda Steel Palace Plot No. 7-1-613/10, Ameerpet, Hyderabad, Telangana, 500016.

...PETITIONER

AND

1. The Assistant Commissioner of State Tax, Punjagutta Circle, Punjagutta, Hyderabad, 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
4. HDFC BANK, Represented by its manager 7-1-81/1, 1st Floor Loya Arcade, Ameerpet, Hyderabad, Pin-500016
5. Vardhaman Mahila Co-Operative Urban Bank Limited, 7-1-91 Ameerpet Rd, Swathi Avenue Ameerpet, Hyderabad, Telangana 500873

...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 Show Cause Notice dated 31-05-2022 bearing Ref No. ZD360524085698Q (Annexure P2) and its consequent Order bearing Reference No. ZD3608241368714 (Annexure P1) dated 30-08-2024 for the Financial Year 2019-20 and Consequent Bank attachment notice dated 24-12-2024 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 suspend the operation of the Bank Attachment issued in Form GST DRC 13 dated 24-12-2024 by the Respondent No. 1 to Respondent No. 5 Bank.

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 Show Cause Notice dated 31-05-2022 bearing Ref No. ZD360524085698Q (Annexure P2) and its consequent Order bearing Reference No. ZD3608241368714 (Annexure P1) dated 30-08-2024.

Counsel for the Petitioner(s):SRI. M NAGA DEEPAK

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 & 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. 16805, 16879, 16891, 16929, 16935, 16952, 16953 and 16967 of 2025

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

Learned counsel Sri Karthik Ramana Puttamreddy, Sri Aitharaju Venkateshwarlu, Sri A.V.Raghu Ram, Sri Mohd. Mukhairuddin and Sri M.Naga Deepak, 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/-L. LAKSHMI BABU
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Assistant Commissioner of State Tax, Mahabubabad.
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 State Tax Officer, Sangareddy-II Circle, Nizamabad Division.
5. The Assistant Commissioner (State Tax), Madhapur-4 Circle, Madhapur Division.
6. The Assistant Commissioner (ST), Balanagar, Hyderabad, Telangana.
7. The Principal Secretary (Revenue) Department, State of Telangana, Telangana, Secretariat Buildings, Hyderabad
8. The State Tax Officer, Mehdipatnam-1 Circle, Charminar Division, Telangana
9. The Secretary to Government (Revenue), State Tax Department, State of Telangana, Secretariat, Hyderabad
10. The Assistant Commissioner of State Tax, Charminar Circle, Charminar Division, Nampally, Hyderabad, Telangana.

11. The Commissioner of Commercial Taxes, State of Telangana, C.T. Complex, Nampally, Hyderabad- 500001

12. The Principal Secretary to Government Revenue Department (Commercial Tax), State of Telangana, Hyderabad, Telangana

13. The Assistant Commissioner of State Tax, Punjagutta Circle, Punjagutta, Hyderabad Telangana.

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

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

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

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

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

19. One CC to SRI MOHD MUKHAIRUDDIN, Advocate [OPUC]

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

21. Two CD Copies

MP
BS

HIGH COURT

DATED:27/06/2025



COMMON ORDER

W.P. Nos. 16805, 16879, 16891, 16929, 16935, 16952, 16953 and 16967 of 2025

DISPOSING OF THE WRIT PETITIONS

WITHOUT COSTS

(25) Copies
3/7/25