[3446]

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

THURSDAY, THE NINETEENTH 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.14877, 15541, 15554, 15571, 15575, 15614, 15632, 15824, 15847 and 15886 of 2025

WRIT PETITION NO: 14877 OF 2025

Between:

M/s. Venkateshwarlu Tandamalla, 25-9-148, Bapuji Nagar Kazipet, Warangal Urban, Telangana-506003. Rep by Proprietor, T Venkeshwarlu.

...PETITIONER

AND

1. The Assistant Commissioner (ST), Warangal Urban 1, Warangal Division, Telangana.
2. Union of India, Rep. by the Secretary, Ministry of Finance, No.136-A, North Block, New Delhi.
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 an appropriate Writ, Order or Direction more particularly in the nature of MANDAMUS declaring the action of the 1st Respondent in passing the impugned order dated 14/08/2024 passed for the year 2019-2020, as improper, illegal, contrary to facts and unsigned 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 collection of the total disputed tax of Rs.4,65,281/- SGST and Rs. 4,65,281/- CGST and penalty of Rs. 46,528/- CGST and Rs. 46,528/- SGST.

Counsel for the Petitioner: SRI EPPA RAKESH REDDY

Counsel for the Respondents No.1 & 3: SRI SWAROOP OORILLA, SPECIAL GOVERNMENT PLEADER FOR STATE TAX

Counsel for the Respondent No.2: SRI GADI PRAVEEN KUMAR, DEPUTY SOLICITOR GENERAL OF INDIA

WRIT PETITION NO: 15541 OF 2025

Between:

M/s. South East Enterprises, 4th Floor, Plot No.51,52, Prashanti Nagar, Kukatpally, Rangareddy, Hyderabad, Telangana-500072, Rep.by its Proprietor Rahul Raj Kumar Reddy Madithati.

...PETITIONER

AND

1. The Assistant Commissioner of State Tax (Enforcement), Enforcement wing, O/o Chief Commissionerate of State Tax, Commercial Taxes Building, Nampally, Hyderabad - 500004.
2. The Commissioner of State Tax, Government of Telangana, Commercial Taxes building, Nampally, Hyderabad.
3. The State of Telangana, Rep. by its Principal Secretary to Government, Revenue (CT-I) 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 an appropriate Writ, Order or Direction more particularly in the nature of MANDAMUS declaring the action of the 1st respondent in passing the impugned order dated 24/08/2024 for the Financial year 2019-20 as illegal, arbitrary, high-handed, without authority of law and jurisdiction, barred by limitation, and in violation of the principles of natural justice and dishonest in law as it did not contain the physical or digital signature of the 1st respondent and hopelessly time barred and 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 including any recovery proceedings through coercive measures by the 1st respondent in pursuance of the impugned order passed dated 24/08/2024 for the financial year 2019-20 pending disposal of this Writ Petition.

Counsel for the Petitioner: SRI V. SIDDHARTH REDDY

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

WRIT PETITION NO: 15554 OF 2025

Between:

M/s. Ambika Bio Kare, A Partnership firm, Plot No. 8-2-603, Road No. 10, Banjara Hills, Hyderabad, Telangana - 500032 Represented by its partner and Authorized Signatory Venkata Siva Kalyan S/o. Narsimha Murthy Aged about 38 Years Occ. Business

...PETITIONER

AND

1. The Assistant Commissioner of State Tax, Jubilee Hills -1, 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, Address, No 4/89/G/A/B/1A, Somu Residency, NH 7, Petbasheerabad, Opposite Diwan Dhaba Medchal Malkajgiri - 500055 Rep by its Manager
5. Union Bank, Jayabheri park road kompally, H 3-99, nh-7, Nagpur highway, Kompally, Telangana 500014 Rep by its Manager

...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 30-05-2022 bearing Ref No. ZD360522019186J (Annexure P2) and its consequent Order bearing Reference

No. ZD360424048556?7 (Annexure P1) dated 23-04-2024 for the Financial Year 2018-19 and Consequent Bank attachment notice dated 24-05-2025 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 24-05-2025 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 30-05-2022 bearing Ref No. ZD360522019186J (Annexure P2) and its consequent Order bearing Reference No. ZD360424048556?7 (Annexure P1) dated 23-04-2024

Counsel for the Petitioner: SRI M. NAGA DEEPAK

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

Counsel for the Respondent No.4 & 5: --

WRIT PETITION NO: 15571 OF 2025

Between:

Ankit Industries, Plot no 183, S.no 292, 293, 301, 302 Ram Reddy Nagar, Ranga Reddy District, TG rep. by its Karta of HUF Mr. Ashok Kumar Agarwal S/o Trilok Chand Agarwal R/o Hyderabad.

...PETITIONER

AND

1. Assistant Commissioner (State Tax), Jeedimetla - 2 Circle, Hyderabad Rural Division Gagan Vihar, Nampally, Hyderabad.
2. Joint Commissioner (ST), Hyderabad Rural Division, Gagan Vihar, Nampally, Hyderabad
3. Commissioner of State Goods Service Taxes, 1st Floor, Commissioner of Commercial Taxes Building, Government of Telangana, Nampally, Hyderabad.
4. The State of Telangana, rep. by its Principal Secretary, 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 Writ of Mandamus or any other appropriate Writ order or direction under Article 226 of the Constitution of India in declaring (1) unsigned show cause notice dt.31/05/2022 issued by the 1st respondent in not serving the same to the petitioner as Prescribed under the Act and the said show cause notice is cryptic, vague, without any reasons is quite contrary to the mandatory period prescribed under section 73(2) of the Act, before passing the order, is violative of the Act and unsustainable in the eye of law (2) failure to provide the details or attachment to the unsigned show cause notice dt.31/05/2022 and unsigned order dt.23/08/2024 issued under section 73 of the Act passed by the 1st respondent under section 73 of the Act, 2017, without signature over the attachment of the details under reference No. Zd3608240922652 for the financial period April, 2019 to March, 2020 is violative of the principal of natural justice equity, fair play and contrary to law and (3) the unsigned show cause notice dt.31/05/2022 and unsigned order dt.23/08/2024 issued under section 73 of the CGST Act, 2017 is violative of Rule 26 of the CGST Rules, 2017 as prescribed under the GST Act, 2017, as arbitrary

illegal and quite contrary to law consequently set aside the same as void, unenforceable and unsustainable.

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 collection of disputed tax under the CGST and SGST of Rs.1,58,018/- and penalty levied of Rs.20,000/-, passed under section 73 of the SGST and CGST Act, 2017, under reference No. ZD3608240922652 pursuant to the unsigned order dt.23/08/2024, issued by the 1st respondent for the financial period April, 2019 to March 2020 pending disposal of the above writ petition.

Counsel for the Petitioner: SRI TEJPRAKASH TOSHNIWAL

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

WRIT PETITION NO: 15575 OF 2025

Between:

M/s. Lakshmi Durga Granites, 2-5-636, 2nd Floor, Subedari, Hanamkonda, Hanumkonda, Telangana-506001. Rep.by its Partner Mr. C. Santosh Reddy, aged about 65 years.

...PETITIONER

AND

1. The State Tax Officer, Warangal, Telangana.
2. Assistant Commissioner (ST), Warangal Urban-I Circle, Warangal.
3. 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 the action of the 1st and 2nd Respondents in passing the three different Orders, dated 24.02.2025, 18.02.2025 and 03.02.2025, the Summary of the Orders in Form GST DRC-07, dated 24.02.2025, 18.02.2025 and 03.02.2025 and Attachment to GST DRC-07, dated 24.02.2025, 18.02.2025 and 03.02.2025

passed by the 1st and 2nd Respondents, levying IGST/CGST/SGST under Section 73 of the IGST/CGST/SGST Acts, 2017, for the same tax period 2020-21, without even issuing Form GST DRC-01A as contemplated under Rule 142(1A) of the Rules 2017, without signature of the officer concerned in the Summery of the Show Cause Notice in Form GST DRC-01 dated 25.11.2024 and Order under Section 73 dated 28.02.2025, without DIN and not granting sufficient opportunity of being heard to the Petitioner, as arbitrary, contrary to the provisions of the IGST/CGST/SGST Acts 2017, and contrary to the Article 14 19 (2) (g) 21 and 265 of Constitution of India and consequently set-aside the Orders of the 1st and 2nd Respondents dated 24.02.2025, 18.02.2025 and 03.02.2025 for the tax period 2020-21 as illegal, without jurisdiction and also the same is 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 Orders dated 24.02.2025, 18.02.2025 and 03.02.2025 passed for the tax period 2020-21 by the 1st Respondent under the IGST/CGST/SGST 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 SHAIK JEELANI BASHA

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

WRIT PETITION NO: 15614 OF 2025

Between:

M/s. Clone Deals Private Limited, 5-1015/76, 4th floor, Jonna banda, Secunderabad, Hyderabad, Telangana 500010 Represented by its Authorized Signatory Nuruddin Shabuddin Patel, S/o. Shabuddin Patel Aged about 43 Years, Occ. Business R/o. Hyderabad

...PETITIONER

AND

1. The Assistant Commissioner of State Tax, Malkajgiri N 2, Malkajgiri Division, 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 31-05-2024 bearing Reference No. ZD360524093644 3 along with its attachment and its consequent Order dated 27-08-2024 bearing Reference No. ZD3608241172389 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 27-08-2024 bearing Reference No. ZD3608241172389 along with its attachment passed by the Respondent No. 1.

Counsel for the Petitioner: SRI M. NAGA DEEPAK

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

WRIT PETITION NO: 15632 OF 2025

Between:

M/s. DJ Digital Power Systems Private Limited, rep. by its Director, Mr. K.B.Baba, 40/203, Plot No.85, Sri Raghavendra Nagar, Moulali, Hyderabad-500 040, Telangana.

...PETITIONER

AND

1. Assistant Commissioner (ST), Tarnaka - I Circle, Secunderabad Division, Telangana.
2. Deputy Commissioner (ST), Enforcement Wing, Nampally, Hyderabad, Telangana.
3. State of Telangana, rep. by its Secretary to Government (C.T) State Tax Department, Secretariat, Hyderabad.

4. Union of India, rep. by its Secretary (Revenue), North Block, New Delhi.

...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 31.1.2024 along with proceedings in Form GST DRC-01 vide Ref. No.ZD360124044943G dated 31.1.2024 and order dated 30.4.2024 along with proceedings in Form GST DRC-07 vide Ref.No.ZD360424092550F dated 30.4.2024 issued by the 1St Respondent for the tax period April. 2018 to March, 2019 without having any signatures as illegal, without jurisdiction 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: 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 30.4.2024 along with proceedings in Form GST DRC-07 vide Ref.No.ZD360424092550F dated 30.4.2024 issued by the 1st Respondent for the tax period April, 2018 to March, 2019 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 hardship.

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

Counsel for the Respondents No.1 to 3: 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: 15824 OF 2025

Between:

M/s. Power Link Systems, 11/182/5, Shivalaya Road, Fathenagar, Balanagar, Medchal Malkajgiri, Telangana - 500 018, represented by its Proprietor, Sri Bhaskara Chary Vuppaloju.

...PETITIONER

AND

1. Assistant Commissioner (ST), Fatehnagar Circle, Hyderabad Rural Division, Hyderabad
2. The Branch Manager, ICICI Bank, Sanjeeva Reddy Nagar Branch, Hyderabad
3. 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 Show Cause Notice and impugned Assessment Order passed by the first respondent in Form GST DRC - 07, in Reference No.ZD3604240955916, dated 30.04.2024, thereby levied tax amounting to Rs.16,45,728/-, (CGST amounting to Rs.8,22,864/- + SGST amounting to Rs.8,22,864/-), for the tax period 2018-19, 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 suspend the operation of the impugned Garnishee Notice/Bank Attachment issued

by the first respondent in Form GST DRC - 13, dated 18.03.2025, to the bankers of the petitioner firm i.e., the second respondent herein.

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 arising in pursuance of the impugned Assessment Order passed by the first respondent in Form GST DRC - 07, in Reference No.ZD3604240955916, dated 30.04.2024, for the tax period 2018-19.

Counsel for the Petitioner: SRI S. SURI BABU

Counsel for the Respondents No.1 & 3: SRI SWAROOP OORILLA, SPECIAL GOVERNMENT PLEADER FOR STATE TAX

Counsel for the Respondent No.2: --

WRIT PETITION NO: 15847 OF 2025

Between:

M/s. Power Link Systems, 11/182/5, Shivalaya Road, Fathenagar, Balanagar, Medchal Malkajgiri, Telangana - 500 018, represented by its Proprietor, Sri Bhaskara Chary Vuppaloju.

...PETITIONER

AND

1. Assistant Commissioner (ST), Fatehnagar Circle, Hyderabad Rural Division, Hyderabad.
2. The Branch Manager, ICICI Bank, Sanjeeva Reddy Nagar Branch, Hyderabad.
3. 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 Show Cause Notice and impugned Assessment Order passed by the first respondent in Form GST DRC - 07, in Reference No.ZD3601250218988, dated 16.01.2025, thereby levied tax amounting to

Rs.61,554/-. (CGST amounting to Rs.30,777/- + SGST amounting to Rs.30,777/-), for the tax period 2017-18, 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 suspend the operation of the impugned Garnishee Notice / Bank Attachment issued by the first respondent in Form GST DRC - 13, dated 18.03.2025, to the bankers of the petitioner firm i.e., the second respondent herein.

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 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.ZD3601250218988 dated 16.01.2025, for the tax period 2017-18.

Counsel for the Petitioner: SRI S. SURI BABU

Counsel for the Respondents No.1 & 3: SRI SWAROOP OORILLA, SPECIAL GOVERNMENT PLEADER FOR STATE TAX

Counsel for the Respondent No.2: --

WRIT PETITION NO: 15886 OF 2025

Between:

M/s. Seion Electricals Private Limited, Represented by Sujat Bachadia, Director Having Office at Plot No. 42, Sy. No. 303 Ram Reddy Nagar, Jeedimetla Hyderabad, Telangana, 500055

...PETITIONER

AND

1. Assistant Commissioner (ST), Jeedimetla II, Hyderabad, Rural, Telangana
2. Commissioner of State Tax Telangana, Commercial Tax Building, Nampally, Hyderabad
3. State of Telangana, Rep. by its Principal Secretary (Revenue) CT, 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, one, in the nature of Writ of Mandamus setting aside and quashing the unsigned Show Cause notice issued u/s 73 dated 28.11.2024 and the unsigned attachment in Form No. DRC-01 issued to the Petitioner for the tax period 2018-19 as void and non-est in law Set aside the unsigned assessment (audit) order dated 25.02.2025 levying tax, penalty and interest as invalid and without legal effect, 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 direct the respondents not to take any further steps consequent to passing of the assessment (audit) order dated 25.02.2025 levying tax, penalty, interest, pending disposal of the above writ petition.

Counsel for the Petitioner: SRI P. SOMA SHEKAR REDDY

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

Counsel for the Respondent No.2: --

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.14877, 15541, 15554, 15571, 15575, 15614, 15632, 15824, 15847 and 15886 of 2025

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

Learned counsel Sri Eppa Rakesh Reddy, Sri V.Siddharth Reddy, Sri M.Naga Deepak, Sri Tejprakash Toshniwal, Sri Shaik Jeelani Basha, Sri K.P.Amarnath Reddy, Sri S.Suri Babu and Sri P.Soma Shekar Reddy, for the petitioners and 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/-A. SRINIVASA REDDY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Assistant Commissioner (ST), Warangal Urban 1, Warangal Division, Telangana.
2. The Secretary, Ministry of Finance, Union of India, No.136-A, North Block, New Delhi.
3. The Principal Secretary to Government, Revenue (CT-II) Department, State of Telangana, Secretariat, Hyderabad.
4. The Assistant Commissioner of State Tax (Enforcement), Enforcement wing, O/o Chief Commissionerate of State Tax, Commercial Taxes Building, Nampally, Hyderabad - 500004.
5. The Commissioner of State Tax, Government of Telangana, Commercial Taxes building, Nampally, Hyderabad.
6. The Assistant Commissioner of State Tax, Jubilee Hills -1, Punjagutta, Hyderabad Telangana
7. The Commissioner of Commercial Taxes, State of Telangana, C.T. Complex, Nampally, Hyderabad- 500001
8. The Principal Secretary to Government Revenue Department (Commercial Tax), State of Telangana, Hyderabad, Telangana

9. The Assistant Commissioner (State Tax), Jeedimetla - 2 Circle, Hyderabad Rural Division Gagan Vihar, Nampally, Hyderabad.

10. The Joint Commissioner (ST), Hyderabad Rural Division, Gagan Vihar, Nampally Hyderabad

11. The Commissioner of State Goods Service Taxes, 1st Floor, Commissioner of Commercial Taxes Building, Government of Telangana, Nampally, Hyderabad

12. The Principal Secretary, Revenue (State Tax) Department, State of Telangana, Secretariat, Hyderabad

13. The State Tax Officer, Warangal, Telangana.

14. The Assistant Commissioner (ST), Warangal Urban-I Circle, Warangal.

15. The Assistant Commissioner of State Tax, Malkajgiri N 2, Malkajgiri Division, Hyderabad Telangana.

16. The Assistant Commissioner (ST), Tarnaka - I Circle, Secunderabad Division, Telangana.

17. The Deputy Commissioner (ST), Enforcement Wing, Nampally, Hyderabad, Telangana

18. The Secretary to Government (C.T) State Tax Department, State of Telangana, Secretariat, Hyderabad.

19. The Secretary (Revenue), Union of India, North Block, New Delhi

20. The Assistant Commissioner (ST), Fatehnagar Circle, Hyderabad Rural Division, Hyderabad.

21. One CC to SRI EPPA RAKESH REDDY, Advocate [OPUC]

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

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

24. One CC to SRI V. SIDDHARTH REDDY, Advocate [OPUC]

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

26. One CC to SRI TEJPRAKASH TOSHNIWAL, Advocate [OPUC]

27. One CC to SRI SHAIK JEELANI BASHA, Advocate [OPUC]

28. One CC to SRI K. P. AMARNATH REDDY, Advocate [OPUC]

29. One CC to SRI S. SURI BABU, Advocate [OPUC]

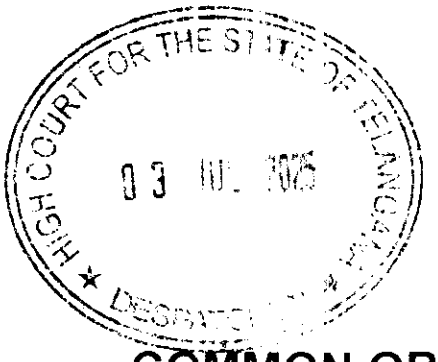
30. One CC to SRI P. SOMA SHEKAR REDDY, Advocate [OPUC]

31. Two CD Copies

MP
BS

HIGH COURT

DATED:19/06/2025



COMMON ORDER

W.P.Nos.14877, 15541, 15554, 15571, 15575, 15614, 15632, 15824, 15847 and 15886 of 2025

DISPOSING OF THE WRIT PETITIONS

WITHOUT COSTS

(35) Copies

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