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

WEDNESDAY ,THE ELEVENTH DAY OF JUNE
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE THE ACTING CHIEF JUSTICE SUJOY PAUL
AND
THE HONOURABLE SMT JUSTICE RENUKA YARA

WRIT PETITION NOS: 14005,14082,14125,14212,14224,14587 and 14676 OF 2025

WRIT PETITION NO: 14005 OF 2025

Between:

M/s.Color Sports India Private Limited, 6-3-713, 314 B, 3rd Floor, Topaz Building, Panjagutta, Hyderabad, Telangana - 500082 Rep.by its Director, Mr.Syed Farhan Ahmed Maghrabi, aged about 47 years

...PETITIONER

AND

1. The Assistant Commissioner (ST), Panjagutta Circle, Hyderabad, Telangana.
2. 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 Respondent in passing the Proceedings, dated 27/08/2024, for the tax period 2019-20, under the CGST / SGST / IGST Acts,2017 as arbitrary, contrary to law and in violation of Principles of Natural Justice and Rule of Law. More particularly there is no signature in the Notices and Summary of the Order in Form GST DRC-07, except in the Proceedings dated 27/08/2024, and there is no DIN, there is no prior Notice as per Rule 142 (1A) of the CGST / SGST Rules,2017 and consequently set aside the Proceedings of the 1St Respondent dated 27.08.2024, 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 Orders, dated 27.08.2024, passed by the 1St

Respondent for the tax period 2019-20, under CGST / SGST / IGST 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 MOHAMMED RAFI REPRESENTING FOR SRI. SHAIK JEELANI BASHA

Counsel for the Respondents: SRI SWAROOP OORILLA Special Govt Pleader for State Tax

WRIT PETITION NO: 14082 OF 2025

Between:

M/s. Smart Vision Info Solutions, Rep. by its Proprietrix, G.Sushma, H.No.7-1-307/2/1, 1st Floor, Subhash Nagar, Sanathnagar Hyderabad, Telangana-500018

...PETITIONER

AND

1. The Assistant Commissioner (ST), Sanathnagar Circle, Punjagutta Division, Telangana
2. The Union of India, Rep. by the Secretary, Ministry of Finance, No.136-A, North Block, New Delhi- 110001.
3. The State of Telangana, Rep. by the 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 issuing the show cause notice dated 07/06/2022 and passing the order dated 29.08.2024 for the year 2019-20, as improper illegal 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.7,12,346/- and penalty of Rs.71,234/-

Counsel for the Petitioner: SRI. MUKTINUTALAPATI RAMACHANDRA MURTHY

Counsel for the Respondent Nos.1&3: SRI SWAROOP OORILLA Special Govt Pleader for State Tax

Counsel for the Respondent NO.2: SRI GADI PRAVEEN KUMAR DY. SOLICITOR GENERAL OF INDIA

WRIT PETITION NO: 14125 OF 2025

Between:

M/s. GLORIANCE PROJECTS, PLOT NO 3023, PRESTIGE IVY LEAGUE, KONDAPUR, HYDERABAD. Telangana- 500084. Rep by Proprietor, P Krishna Chaitanya.

...PETITIONER

AND

1. State Tax officer, Srinagar Colony II Circle, Punjagutta Division, Hyderabad, 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
4. ICICI BANK LIMITED, Suchitra 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 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 22/08/2024 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.22.29,374 /- SOST and Rs.22,29,374 /- COST and Rs.1,73.836 /-IGST and penalty of Rs.2,22,937 /-CGST and Rs.2,22,937/- SGST and Rs. 17,383 /- IGST

Counsel for the Petitioner: SRI. EPPA RAKESH REDDY

Counsel for the Respondent Nos.1&3: SRI SWAROOP OORILLA Special Govt Pleader for State Tax

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

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

WRIT PETITION NO: 14212 OF 2025

Between:

M/s Rama Cycle Shop, H.no. 16-207, Main Road, Sathupally (M), Sathupalli, Khammam -507303, rep by its proprietor Mohan Rao Vant palli, S/o. Ramulu, Occ. business, aged about 60 years.

...PETITIONER

AND

1. State of Telangana, rep by Commissioner of State Tax, C.T Complex, Nampally, Hyderabad-500001
2. Asst. Commissioner of State Tax, Khammam ST(II), Warangal (Div), near P.V Narasimha Rao Park, Burhanapuram, Khammam.

. .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 direction or order more specifically one in the nature of Writ of certiorari declaring the Order in original No. ZD360824142741B Dt. 30/08/2024 for the FY 2019-20 passed by the respondent against the Petitioner as wholly without jurisdiction, violative of fundamental rights of the petitioner principles of natural justice and quash 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 dispense with filing of certified copy of impugned Order in Original ZD360824142741B Dt. 30/08/2024 for the FY 2019-20 passed by the respondent and restrain the Respondents from taking further action against the Petitioner, pending disposal of the main writ petitioner

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 suspend the impugned Order in Original ZD360824142741B Dt. 30/08/2024 for the FY 2019-20 passed by the respondent and restrain the Respondents from taking further action against the Petitioner, pending disposal of the main writ petitioner

Counsel for the Petitioner: SRI. E HARI BABU

Counsel for the Respondents: SRI SWAROOP OORILLA Special Govt Pleader for State Tax

WRIT PETITION NO: 14224 OF 2025

Between:

M/s. Sri Balaji Traders, H.No.7-672/1, Subhash Nagar, IDA Jeedimetla, Quthbullapur Mandal, Medhchal Malkajgiri, Telangana - 500 055. Rep.by its Proprietor, Mr. Chanana Ram Sain, aged about 36 years

...PETITIONER

AND

1. The Assistant Commissioner (ST), Jeedimetla-1 Circle, Hyderabad Rural Division, Telangana.
2. 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

(i). declaring, the action of the 1st Respondent in issuing Order, dated 30/04/2024 and the Summary of the Order in Form GST DRC-07, dated 30/04/2024 and Proceedings in Form DRC-07 dated 29/04/2024 by 1st Respondent, levying SGST/CGST under Section 73(10) of the CGST/SGST Acts, 2017, for the tax period 2018-19, without even issuing Form GST DRC-01A as contemplated under Rule 142(1A) of the Rules 2017

(ii). declaring the action of the 1st Respondent, issuing the above orders without signature of the officer concerned in the Notice and Orders dated 30/04/2024 and Summary of the Order dated 30/04/2024 and Proceedings dated 29/04/2024 issued by the 1st Respondent

(iii). Declaring the action of the 1st Respondent, issuing the above orders without DIN and not being heard by the Petitioner,

as arbitrary, contrary to the provisions of the 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 Respondent dated 30/04/2024 and Proceedings dated 29/04/2024 for the tax period 2018-19 are not valid in the eye of law, as null and void

IA NO: 1 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to Suspend the Operation of the Order, dated 30/04/2024, Summary of the Order in Form GST DRC-07, dated 30/04/2024 and Proceedings, dated 29/04/2024 issued by the 1st Respondent, for the tax period 2018-19 under the 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 Govt Pleader for State Tax

WRIT PETITION NO: 14587 OF 2025

Between:

M/s. Sai Earth Movers, Plot No.2/140, O.C. Colony, Nammani, Nalgonda, Telangana - 508001, Rep., by its Proprietor. Mr. Alluguvelly Srinivas.

...PETITIONER

AND

1. The State of Telangana, Department of Revenue (C.T.) Rep., by it Principal Secretary.
2. Assistant Commissioner (ST), Nalgonda - I Circle, Nalgonda.
3. State Tax Officer Nalgonda-1, Nalgonda.
4. Union of India, rep. by its Principal Secretary, Government of India, Ministry of Finance, 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 an appropriate Writ, Order or Direction, more particularly in the nature of MANDAMUS declaring that the impugned Assessment Order in DRC-07 under section 73 and attachment to DRC-07 dated 30.08.2024 passed by the 2nd Respondent for the period 2019-20 vide reference ZD360824142931S under GST Acts, 2017, without electronically generated DINs and also without the signature on show cause notice in DRC-01A and DRC-01 and summary of the order in DRC-07 and attachment to DRC-07 either manually or digitally as invalid and deemed to have never have issued, violative of the principles of natural justice arbitrary, capricious, and illegal

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 recovery of tax and penalty, pursuant to the impugned assessment order dated 30.08.2024 passed by the 2nd Respondent vide reference ZD360824142931S for the period 2019-20 respectively under CGST / SGST Act 2017 as otherwise the petitioner will be put irreparable loss and severe

Counsel for the Petitioner: SRI. VENKATRAM REDDY MANTUR

Counsel for the Respondent Nos.1 to 3: SRI SWAROOP OORILLA Special Govt Pleader for State Tax

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

WRIT PETITION NO: 14676 OF 2025

Between:

M/s. Sai Earth Movers, Plot No.2/140, O.C. Colony, Nammani, Nalgonda, Telangana - 508001, Rep., by its Proprietor. Mr. Alluguvelly Srinivas.

...PETITIONER

AND

1. The State of Telangana, Department of Revenue (C.T.) Rep., by it Principal Secretary.
2. Deputy Commissioner of S.T - 5, Enforcement, Enforcement wing - 2, Hyderabad.
3. Assistant Commissioner (ST), Enforcement, Enforcement Wing-2, Hyderabad
4. State Tax Officer, Nalgonda-1, Nalgonda.
5. Union of India, rep. by its Principal Secretary, Government of India, Ministry of Finance, 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 an appropriate Writ, Order or Direction, more particularly in the nature of MANDAMUS declaring that the impugned Assessment Order in DRC- 07 under section 73 and attachment to DRC-07 dated 26.04.2024 passed by the 2nd Respondent for the period 2018-19 vide reference ZD360424072147E under GST Acts, 2017, without electronically generated DINs and also without the signature on show cause notice in DRC-01A and DRC-01 and summary of the order in DRC-07 and attachment to DRC-07 either manually or digitally as invalid and deemed to have never have issued, violative of the principles of natural justice arbitrary, capricious, and illegal

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 recovery of tax and penalty, pursuant to the impugned assessment order dated 26.04.2024 passed by the 2nd Respondent vide reference ZD360424072147E for the period 2018-19 respectively under CGST / SGST Act 2017 as otherwise the petitioner will be put irreparable loss and severe hardship.

Counsel for the Petitioner: SRI. VENKATRAM REDDY MANTUR

Counsel for the Respondent Nos.1 to 4: SRI SWAROOP OORILLA Special Govt Pleader for State Tax

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

The Court made the following: COMMON ORDER

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

WRIT PETITION Nos. 14005, 14082, 14125, 14212, 14224, 14587 and 14676 of 2025

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

Learned counsel Sri Mohammed Rafi, representing learned counsel Sri Shaik Jeelani Basha, learned counsel Sri Muktinutalapati Ramachandra Murthy, Sri Eppa Rakesh Reddy, Sri E.Hari Babu and Sri Venkatram Reddy Mantur, 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/-MOHD. ISMAIL
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

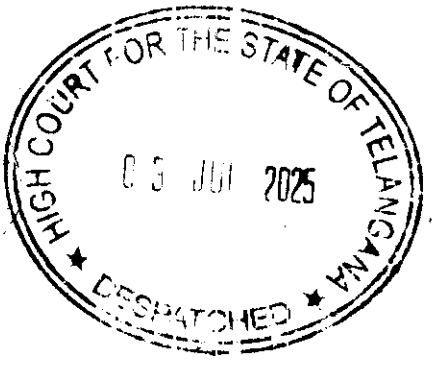
1. The Assistant Commissioner (ST), Panjagutta Circle, Hyderabad, Telangana.
2. The Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad.
3. The Assistant Commissioner (ST), Sanathnagar Circle, Punjagutta Division, Telangana.
4. The Secretary, Ministry of Finance, No.136-A, North Block, New Delhi-110001.
5. The Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Hyderabad.
6. The State Tax officer, Srinagar Colony II Circle, Punjagutta Division, Hyderabad, Telangana.
7. The Commissioner of State Tax, C.T Complex, Nampally, Hyderabad-500001
8. Asst. Commissioner of State Tax, Khammam ST(II), Warangal (Div), near P.V. Narasimha Rao Park, Burhanapuram, Khammam.
9. The Assistant Commissioner (ST), Jeedimetla-1 Circle, Hyderabad Rural Division, Telangana.
10. The Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad.
11. Assistant Commissioner (ST), Nalgonda - I Circle, Nalgonda.
12. The State Tax Officer, Nalgonda-1, Nalgonda.
13. The Deputy Commissioner of S.T - 5, Enforcement, Enforcement wing - 2, Hyderabad.

14. The Assistant Commissioner (ST), Enforcement, Enforcement Wing-2, Hyderabad
15. One CC to SRI. SHAIK JEELANI BASHA Advocate [OPUC]
16. One CC to SRI. VENKATRAM REDDY MANTUR Advocate [OPUC]
17. One CC to SRI. MUKTINUTALAPATI RAMACHANDRA MURTHY Advocate [OPUC]
18. One CC to SRI. EPPA RAKESH REDDY Advocate [OPUC]
19. One CC to SRI. E HARI BABU Advocate [OPUC]
20. One CC to SRI SWAROOP OORILLA Special Govt Pleader for State Tax [OPUC]
21. Two CD Copies

KKS

HIGH COURT

DATED:11/06/2025



COMMON ORDER

WP.Nos.14005, 14082,14125,14212,14224,14587 and 14676 of 2025

DISPOSING THE WRIT PETITION
WITHOUT COSTS

24 MT
26/6/25