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

MONDAY, THE TWENTY THIRD 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: 15995, 16112 and 16165 of 2025

WRIT PETITION NO: 15995 OF 2025

Between:

Lakshmi Enterprises, Rep by its Partner Venkata Rao Chokkakula, H. No-2-10-376/2, Jyothinagar, Near Post Office, Karimnagar, Karimangar, Telangana-505001

...PETITIONER

AND

1. The State Tax Officer (GST) (ST), Karimnagar- II Circle, Karimnagar Division, T.G.
2. The Assistant Commissioner (GST)(ST), Karimnagar- II Circle, Karimnagar 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. ZD360624121892B dt. 28.06.2024 and Show cause notice vide reference No. ZD360224035238K

dt. 22.02.2024 cannot be sustained as the impugned Order and Show cause notice are unsigned i.e. was 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 to the SCNs cannot be sustained, hence, the matter is remitted 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. ZD360624121892E dt. 28.06.2024 issued by the 1st Respondent, passed for the tax period 2018-19 under the provisions of the Act.

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 direct the 1st respondent to lift the bank attachments made pursuant to operation of form GST DRC-13 dated 10.02.2025 as otherwise, the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioners: SRI JAI KISHAN SOLANKI

Counsel for the Respondent No.1 to 3: SRI T.CHAITANYA KIRAN, AGP, REP. FOR SRI SWAROOP OORILLA, SPL. GP FOR STATE TAX

Counsel for the Respondent No.4: GP FOR REVENUE

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

WRIT PETITION NO: 16112 OF 2025

Between:

M/s.Radiant Consumer Appliances Private Limited, Survey No.54, 2nd Floor, Gayatri Westend, Vikrampuri Main Road, Karkhana, Hyderabad - 500 009. Rep. by its Managing Director Mr.Ghouse Mohiuddin aged 49 years

...PETITIONER

AND

1. The Assistant Commissioner (ST), Marredpally Circle, Begumpet Division, Hyderabad.
2. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad. State of 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 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 30.04.2024, the Summary of the Order in Form GST DRC-07, dated 30.04.2024 and the Proceedings, dated 30.04.2024, levying IGST and Penalty, for the tax period 2018-19 under the IGST/SGST, CGST Act 2017, without any signature of the Officer concerned either physical or digital in the Order, dated 30.04.2024, Summary of the Order, dated 30.04.2024 and Show Cause Notice in Form GST DRC-01 and Attachment to DRC-01, dated 31.01.2024, are not valid in the eye of law,

(2) the action of the 1st Respondent in passing the Orders, without even issuing Form GST DRC-01A as contemplated under Rule 142(1A) of the IGST/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 30.04.2024, the Summary of the Order in Form GST DRC-07, dated 30.04.2024 and Proceedings, dated 30.04.2024 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 30.04.2024, the Summary of the Order in Form GST DRC-07, dated 30.04.2024 and the Proceedings, dated 30.04.2024 passed by the 1st Respondent, for the tax period 2018-19 under the IGST/SGST/CGST Act 2017, pending disposal of the above Writ Petition, as otherwise, the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioners: SRI MOHAMMED RAFI

Counsel for the Respondents: SRI T.CHAITANYA KIRAN, AGP, REP. FOR SRI SWAROOP OORILLA, SPL. GP FOR STATE TAX

WRIT PETITION NO: 16165 OF 2025

Between:

1. M/s. Highbrow Audio Visual Services Private Limited 2-91/6/01, Opp. Green Business Center, Hi-tech City, Hyderabad, Telangana, 500084 Represented by its Managing Director, Shri Sreecharan Atluri, Sio Balaprasad Atlufri, Aged 43 years, R/o. Villa No.59, Myscape Courtyard, Road Finance District, Puppalaguda, K.V. Rangareddy, Telangana- 500 089
2. Shri Sreecharan Atluri, S/o Balaprasad Atluri, Aged 43 years, R/o. Villa No.59, Myscape Courtyard, Road Finance District, Puppalaguda, K.V. Rangareddy, Telangana- 500 089
3. Bala Prasad Rao Atluri, S/o. Atluri Purnasundar Rao, Aged 71 years, R/o. Villa No.17 Green Meadows, Accurate Wind Chimes Main Road, Narsingi, Gandipet, K.V. Rangareddy, Telangana- 500 089

...**PETITIONERS**

AND

1. The Assistant Commissioner of State Tax, Madhapur Division, Madhapur-4 Circle, 7th floor Gagan Vihaar building, Nampally, Hyderabad 500 001
2. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana
3. ICICI Bank Limited, Madhapur branch, Door No 2-92-2/9, Stone Ridge Center, Opp. Google, Main Road, Kondapur, Hyderabad 500033 Represented by its Manager
4. HDFC Bank Limited, Hitech city-2 branch, Stone Ridge Center Opp. Google, Main Road, Kondapur, Hyderabad 500033 Represented by its Manager
5. Axis Bank Limited, Narsingi Branch. 7-69/1/A, Plot Number 132, Narsingi, Gandipet, K.V. Ranga Reddy, Telangana- 500075 Represented 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 issue a writ, order, or direction more particularly one in the nature of a Writ of Mandamus declaring

a) That impugned Order in Form DRC 07 vide No. ZD360824093449R, dated 23.08.2024 passed by the Respondent No.1 under the provisions of CGST/TGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction, violative of the principles of natural justice apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside the same and pass such further or other order(s) as this Hon'ble Court may deem fit and proper in the circumstances of the case.

b) That impugned recovery notice issued in Form DRC-13 dated 17-01-2025 issued by the Respondent No.1 to the Respondent No. 3 to 5 under the provisions of CGST/TGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction, violative of the principles of natural justice apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to 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 operation of impugned Order in Form DRC 07 vide No. ZD360824093449R, dated 23.08.2024 passed by the Respondent No.1.

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 impugned notice issued in Form DRC-13 dated 17-01-2025 issued by the Respondent No.1 to the Respondent No. 3 to 5.

Counsel for the Petitioners: M/s. P.V.PRASAD ASSOCIATES

Counsel for the Respondent No.1 & 2: SRI T.CHAITANYA KIRAN, AGP, REP.
FOR SRI SWAROOP OORILLA,
SPL. GP 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.15995, 16112 and 16165 of 2025

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

Learned counsel Sri Jai Kishan Solanki, Mohammed Rafi and M/s.P.V.Prasad Associates, 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/- N. SRIHARI
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad, State of Telangana.
2. The State Tax Officer (GST) (ST), Karimnagar- II Circle, Karimnagar Division, T.G.
3. The Assistant Commissioner (GST) (ST), Karimnagar- II Circle, Karimnagar Division, T.G.
4. The Commissioner of State Tax, State GST Department, State GST Commissioner Office, Nampally, Opp. to Gandhi Bhavan, Hyderabad.
5. The Joint Secretary, Department of Revenue, Ministry of Finance, North Block, New Delhi, Union of India-110001.
6. The Assistant Commissioner (ST), Marredpally Circle, Begumpet Division, Hyderabad
7. The Assistant Commissioner of State Tax, Madhapur Division, Madhapur-4 Circle, 7th floor Gagan Vihaar building, Nampally, Hyderabad 500 001
8. The Manager, ICICI Bank Limited, Madhapur branch, Door No 2-92-2/9, StoneRidge Center, Opp. Google, Main Road, Kondapur, Hyderabad 500033.
9. The Manager, HDFC Bank Limited, Hitech city-2 branch, Stone Ridge Center, Opp. Google, Main Road, Kondapur, Hyderabad 500033.

10. The Manager, Axis Bank Limited, Narsingi Branch. 7-69/1/A, Plot Number.132, Narsingi, Gandipet, K. V. Ranga Reddy, Telangana- 500075.

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

12. One CC to SRI MOHAMMED RAFI, Advocate [OPUC]

13. One CC to M/s. P.V.PRASAD ASSOCIATES, Advocate [OPUC]

14. One CC to SRI GADI PRAVEEN KUMAR, DEPUTY SOLICITOR GENERIAL OF INDIA, High Court for the State of Telangana at Hyderabad [OPUC]

15. Two CCs to SRI SWAROOP OORILLA, SPL. GP FOR STATE TAX, High Court for the State of Telangana at Hyderabad [OUT]

16. Two CCs to GP FOR REVENUE, High Court for the State of Telangana at Hyderabad [OUT]

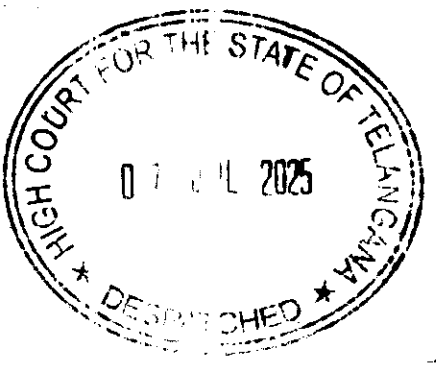
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BSR

PVL

HIGH COURT

DATED: 23/06/2025



COMMON ORDER

WP.Nos.15995, 16112 and 16165 of 2025

DISPOSING OF ALL THE WRIT PETITIONS.

WITHOUT COSTS

21
S.A
7/7/25