[3446]

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

WEDNESDAY, THE SECOND DAY OF JULY
TWO THOUSAND AND TWENTY FIVE

PRESENT

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

WRIT PETITION NOS: 28664 OF 2024;
17454,17498,17506,17510,17517,17531,17536,17574,17585 AND 17750 OF 2025

W.P.NO: 28664 OF 2024

Between:

M/s. G.R. Gifts, 12-1-331/99, Dattatreya Colony, Asif Nagar, Mehdipatnam, Hyderabad -500028, Currently 12-1-614/59/A/6/A, Ground to 3rd Floor, Ruvender Nagar, Opp. Lane Suraj Function Hall in Galli Asif Nagar, Hyderabad Rep. by its Proprietor Mr. Lalit Das, S/o. Bittidas, Aged about 38 years.

...PETITIONER

AND

1. The Assistant Commissioner (ST), Charminar Division, Mehdipatnam-I, Hyderabad, Telangana State.
2. The Appellate Joint Commissioner, (ST) (FAC) Punjagutta Division, Hyderabad, Telangana State.
3. State of Telangana, Rep by its Principal Secretary, Revenue (CT) Department, Secretariat Building, Saifabad, 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 an appropriate writ, order or direction particularly in the nature of Writ of MANDAMUS declaring the action of the 1st and 2nd Respondents in passing the adjudication order dated 16-12-2023 in DIN GST/36ALJPD8925H2ZW/18 as also the appellate authority in rejecting the appeal filed by the Petitioner as illegal, arbitrary, unjust, improper, unfair, violative of principles of natural justice and without any reasons and the show cause notice being issued in the COVID-19 pandemic period and contrary to the

principles of natural justice, violative of articles 14, 19(1)(g), 21 and 265 of the Constitution of India and contrary to the provisions of the GST Act 2017 and consequently to set aside the same.

IA NO: 1 OF 2024

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 proceedings pursuant to the impugned assessment order dated 16-12- 2023 in DIN GST/36ALJPD8925H2ZW/18 else the Petitioner would 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 permit me to file the Additional Affidavit along with the additional documents namely Medical Certificate along with the other medical test reports as Annexure-P5 in the above writ petition for further adjudication of the case else the Petitioner would be put to severe loss and hardship.

Counsel for the Petitioner: SRI M.V.J.K.KUMAR
Counsel for the Respondents: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax

W.P.NO: 17454 OF 2025

Between:

M/s. Samson Organics, Plot No.340, Ramireddy nagar, Phase-V, IDA, Jeedimetla, Medchal-Malkajgiri, Telangana, Rep. by its Proprietor, Sri. Prasad Puvvala.

...PETITIONER

AND

1. The Assistant Commissioner(ST), Jeedimetla Circle-1, Hyderabad Rural 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 29.04.2024, the Summary of the Order in Form GST DRC-07, dated 29.04.2024 and the Proceedings, dated 29.04.2024, levying IGST for the tax period 2018-19 under the SGST/CGST Act 2017, without any signature of the Officer concerned either physical or digital in the Order, dated 29.04.2024, Summary of the Order, dated 29.04.2024 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 Order dated 29. 04.2024, 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, and consequently, set aside the Order, dated 29.04.2024, the Summary of the Order in Form GST DRC-07, dated 29.04.2024 and Proceedings, dated 29.04.2024 and notices dated 31.01.2024 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 29.04.2024, the Summery of the Order dated 29.04.2024 in Form DRC-07 along with proceedings dated 29.04.2024 passed by the 1st Respondent, for the tax periods 2018-19 under the CGST/SGST Act 2017, pending disposal of the above Writ Petition, as otherwise, the Petitioner will he put to severe loss and hardship.

Counsel for the Petitioner: SRI KOHIR BHASKAR REDDY
Counsel for the Respondent Nos.1 & 2: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax
Counsel for the Respondent No.3: SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA
Counsel for the Respondent No.4: SRI DOMINIC FERNANDES, SC FOR CBIC

W.P.NO: 17498 OF 2025

Between:

Neela Rentakula Mahesh, Proprietor of M/s Veerabadra Metal Industries, Aged about 38 years, Plot No 53, Shed No.01, Road No.15, Phase 1, IDA, Jeedimetla, Medchal Malkajgiri, Hyderabad-500055.

...PETITIONER

AND

1. The State of Telangana, Represented by its Principal Secretary, Commercial Taxes, Secretariat, Hyderabad.
2. The Commissioner of the Commercial Taxes Department, Telangana State, C.T Complex, Nampally, Hyderabad-500 001.
3. The Assistant Commissioner (ST), Jeedimetla- II Circle, Hyderabad Rural Division, 7th Floor, East Wing, Gaganvihar Building, Opp. Gandhi Bhavan, Nampally, Hyderabad-500 001.
4. The Bank Manager, IDBI Bank, 6-166, Plot No 40, Sai Colony, Near Ganesh Nagar Bus Stop, Chintal, Hyderabad-500 854.
5. The Deputy State Tax Officer, Jeedimetla- II Circle, Hyderabad Rural Division, 7th Floor, East Wing, Gaganvihar Building, Opp. Gandhi Bhavan, Nampally, Hyderabad-500 001

...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 direction or Order, more particularly in the nature of a writ of Mandamus or any other appropriate Writ, declaring the impugned order vide attachment to DRC-07 dated 25/04/2024 for FY 2018-19, DRC-07 dated 24/08/2024 along with attachment for FY 2019-20 and another order vide attachment to DRC-07 dated 22/02/2025 for FY 2020-21 without signing the said documents neither physically nor digitally against the Petitioner as void ab-initio, illegal, arbitrary, and violative of Article 19(1)(g) and 300A of the Indian Constitution.

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 FORM GST DRC-13 dated 19/05/2025 issued by the Respondent No.4 to recover the demands confirmed under the impugned order vide Reference No. ZD3604240579427 dated 25/04/2024 and ZD360824101337H dated 24.08.2024 pending disposal of this writ petition.

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 by restrain the Respondents from initiating any action to recover the demands confirmed under the impugned order vide DRC-07 dated 25/04/2024, 24/08/2024 and 22/02/2025 pending disposal of this writ petition.

Counsel for the Petitioner: SRI. PUPPALA BHARATH NANDAN
Counsel for the Respondent Nos.1 TO 3 & 5: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax
Counsel for the Respondent No.4: --

W.P.NO: 17506 OF 2025

Between:

R.K. Distilleries Private Limited, D.No.8-2-309/B/B/1 and 8-2-309/B/B/2,5, Road No.14, Banjara Hills, Hyderabad, Telangana- 500034. Rep by its Director, Guru Charan Singh Bagga.

...PETITIONER

AND

1. Deputy Commissioner of State Tax, STU-1, Malkajgiri Division, Hyderabad.
2. State of Telangana, Rep. by its Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Hyderabad.
3. Union of India, Rep. by the Secretary, Ministry of Finance, No.136-A, 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 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 18.3.2025 as illegal, without jurisdiction because DRC01 and show cause notice are neither signed physically or digitally, unsustainable, contrary to facts, violative of principles of natural justice 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.1,78,84,826 (CGST of Rs.89,42,413 and SGST of Rs.89,42,413 and equal amount of penalty of Rs.1,78,84,826.

Counsel for the Petitioner: SRI MUKTINUTALAPATI RAMACHANDRA MURTHY
Counsel for the Respondent Nos.1 & 2: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax
Counsel for the Respondent No.3: SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

WRIT PETITION NO: 17510 OF 2025

Between:

M/s. Laxmi Steels, R/o. Shop No 75, Ground, G P Complex, Near Shivalyam Road, Fathenagar, Hyderabad - 500 018, Telangana Represented by its Proprietor, Mr. Anil Ramnarayan Dhiran, S/o Mr. Ramnaryan Dhiran

...PETITIONER

AND

1. The Assistant Commissioner (ST), Fatehnagar Circle, Rural Hyderabad Gaganvihar Building, Nampally, Hyderabad-500001, Telangana.
2. State of Telangana, Represented 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 a Writ of Mandamus or any other appropriate Writ, Order or Direction. A. the Summary of show cause notice in Form GST DRC-01, and Attachment to Form GST DRC-01, dated 25/11/2024, issued by the 1st Respondent, under the provisions of the Telangana Goods and Services Tax Act. 2017, for the tax period 2020 - 21, as uploaded in the GST web portal, B. the order u/s 73 of the Goods and Services Tax Act. 2017, Summary of the Order in Form GST DRC-07, and Attachment to Form GST DRC-07, all dated 27/02/2025, passed by the 1st Respondent. under the provisions of the Telangana Goods and Services Tax Act, 2017, for the tax period 2020 - 21, as uploaded in the GST web

portal, are issued without any authority of law, and are arbitrary. apart from being violative of articles 14, 19(1)(g) and 265 of the Constitution of India, in the interests of justice.

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 proceedings, including any recovery, pursuant to the order u/s 73 of the Goods and Services Tax Act, 2017, Summary of the Order in Form GST DRC-07, and Attachment to Form GST DRC-07, all dated 27/02/2025, passed by the 1st Respondent, under the provisions of the Telangana Goods and Services Tax Act, 2017, for the tax period 2020 - 21, as uploaded in the GST web portal, pending disposal of the above Writ Petition.

Counsel for the Petitioner: SRI SRINARAYAN TOSHNIWAL
Counsel for the Respondent: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax

W.P.NO: 17517 OF 2025

Between:

M/s.Karachi Bakery Forum, Sy.No.1009, Ground Floor, Shop No.20/21, Sujana Forum Mall, Kukatpally, Hyderabad - 500 072. Rep. by its Managing Partner Mr.Vijay Ramnani aged 41 years

...PETITIONER

AND

1. The Assistant Commissioner (ST), Hyderguda-Ashok Nagar Circle, Abids, 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 29/04/2024, the Summary of the Order in Form GST DRC-07, dated 29/04/2024 and the Proceedings, dated 29/04/2024, levying SGST/CGST and

Penalty, for the tax period 2018-19 under the SGST/CGST Act 2017, without any signature of the Officer concerned either physical or digital in the Order, dated 29/04/2024, Summary of the Order, dated 29/04/2024 and Show Cause Notice in Form GST DRC-01 and Attachment to DRC-01 dated 13/11/.2021, 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 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 29/04/2024, the Summary of the Order in Form GST DRC-07, dated 29/04/2024 and Proceedings, dated 29/04/2024 passed by the 15 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 29/04/2024, the Summary of the Order in Form GST DRC-07, dated 29/04/2024 and the Proceedings, dated 29/04/2024 passed by the 1st Respondent, for the tax period 2018-19 under the 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 Petitioner: SRI MOHAMMED RAFI TMP
Counsel for the Respondents: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax

W.P.NO: 17531 OF 2025

Between:

R.K. Distilleries Private Limited, D.No.8-2-309/B/B/1 and 8-2-309/13/B/45, Road No.14, Banjara Hills, Hyderabad, Telangana- 500034. Rep by its Director, Guru Charan Singh Bagga.

...PETITIONER

AND

1. Deputy Commissioner of State Tax, STU-1, Malkajgiri Division, Hyderabad.
2. State of Telangana, Rep. by its Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Hyderabad.
3. Union of India, Rep. by the Secretary, Ministry of Finance, No.136-A, 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 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 18.3.2025 as illegal, without jurisdiction because DRCO1 and show cause notice are neither signed physically or digitally, unsustainable, contrary to facts, violative of principles of natural justice 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.1,32,612 (CGST of Rs.66,306 and SGST of Rs.66,306 and equal amount of penalty of Rs.1,32,612.

Counsel for the Petitioner: SRI MUKTINUTALAPATI RAMACHANDRA MURTHY
Counsel for the Respondent Nos.1 & 2: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax
Counsel for the Respondent No.3: SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

W.P.NO: 17536 OF 2025

Between:

1. M/s. Highbrow Audio Visual Services Private Limited, 2-91/6/D1, Opp. Green Business Center, Hi-tech City, Hyderabad, Telangana, 500084 Represented by its Managing Director, Shri Sreecharan Atluri, S/o Balaprasad Atlufri, Aged 43 years, R/o. Villa No.59, Myscape Courtyard, Road Finance District. Puppalaguda, K.V. Rangaready, 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. Rangaready, Telangana- 500 089
3. Bala Prasad Rao Atluri, S/o. Atluri Pumasundar Rao, Aged 71 years, R/o. Villa No.11, Green Meadows, Accurate Wind Chimes Main Road. Narsingi, Gandipet, K.V. Rangaready, Telangana- 500 089

...PETITIONERS

AND

1. The Deputy Commissioner of State tax, Enforcement wing, Nampally,
2. The Assistant Commissioner of State Tax, Madhapur Division, Madhapur-4 Circle, 7th floor Gagan Vihaar building, Nampally, Hyderabad - 500 001
3. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana
4. ICIC1 Bank Limited, Madhapur branch, Door No 2-92-2/9, StoneRidge Center, Opp. Google, Main Road, Kondapur, Hyderabad 500033 Represented by its Manager
5. HDFC Bank Limited, Hitech city-2 branch, Stone Ridge Center, Opp. Google, Main Road, Kondapur, Hyderabad - 500033 Represented by its Manager
6. Axis Bank Limited, Narsingi Branch, 7-69/1/A. Plot Number132, 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. ZD360624121296F, dated 28.06.2024 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. That impugned recovery notice issued in Form DRC-13 dated 17-01-2025 issued by the Respondent No.1 to the Respondent No. 4 to 6 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 suspend impugned notice issued in Form DRC-13 dated 17-01-2025 issued by the Respondent No.2 to the Respondent No. 4 to 6.

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 operation of impugned Order in Form DRC 7 vide No. ZD360624121296F, dated 8.06.2024 passed by the Respondent No.1.

Counsel for the Petitioners: SRI P.VENKATA PRASAD
Counsel for the Respondent Nos.1 TO 3: SRI SWAROOP OORILA, Special Govt Pleader for State Tax
Counsel for the Respondent Nos.4 TO 6: --

W.P.NO: 17574 OF 2025

Between:

M/s. Lime Lite Advertising Private Limited, rep. by its Director, Mr. Vaddanu Sunil, 126 and 127, 1, Swama Jayanthi Complex, HMDA, Ameerpet, Hyderabad-500 038.

...PETITIONER

AND

1. The Assistant Commissioner (ST), Fateh Nagar Circle, Hyderabad Rural Division, Hyderabad.
2. The State of Telangana, Represented by its Principal Secretary, (Revenue), 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 an appropriate Writ or direction, more particularly one in the

nature of Writ of Mandamus, declaring the impugned un-signed order dated 28/04/2024 passed by the 1st respondent in ref. No. ZD360424072356B based on the un-signed show cause notice dated:-18/02/2022 for the financial year 2018-19, as illegal, unjustified besides being violative of principles of natural justice.

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 proceedings pursuant to the impugned order dated 28/04/2024 passed by the 1st respondent in ref. No. ZD360424072356B for the financial year 2018-19 during the pendency of the above writ petition.

Counsel for the Petitioner: SRI B.SRINIVAS
Counsel for the Respondent Nos.1 & 2: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax
Counsel for the Respondent No.3: SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

W.P.NO: 17585 OF 2025

Between:

M/S. UNI, Rep by its Managing Partner Ms. Madhulika Pandraj, 8-2-293/82/a/1331/ Road no.60, Jubilee Hills, Shaikpet, Hyderabad, Telangana-500033

...PETITIONER

AND

1. The Assistant Commissioner ST, Mehdipatnam-II Circle, Charminar Divsion, 9th floor Gagan Vihar Building, Nampally, Hyderabad
2. State Of Telangana, Principal Secretary to Government, Revenue Department, Hyderabad Telangana
3. Kotak Mahindra Bank, Jubilee Hills Hyderabad Telangana
4. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana
5. Kotak Mahindra Bank, rep by its Branch Manager, Jubilee Hill branch, Plot No.237, Road No.36, Jubilee hills, Hyderabad-34

...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 declaring the unsigned show cause notice along with GST

DRC-01 dated 31/05/2024 vide Reference No. ZD360624013863D and the impugned order dated 07-08-24 and proceedings in Form GST DRC-07 in Ref.No.ZD3608240226711. dated 07-08-24 passed by the 1st Respondent as being void, arbitrary, illegal and violative of Art.14,19(1)(g) and Art-265 of the constitution 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 bank attachment notice issued by the office of 1st Respondent for recovery of the disputed amounts for the tax period 2019-2020 in Form GST DRC-13 dated 17/06/2025 to the 4th 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 07-08-24 and proceedings in Form GST DRC-07 in Ref.No.ZD360824022671F dated 07-08-24 passed by the 1st Respondent for the tax period 2019-20, pending disposal of the writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: SRI SHAIK MAHAMMAD SAYEED
Counsel for the Respondent Nos.1 & 2: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax
Counsel for the Respondent No.3: --

W.P.NO: 17750 OF 2025

Between:

M/s. Clarity Research Laboratory, Having address at Plot No. 31, Road No. 15. Tech - Park. IDA Nacharam, Rangareddy, Telangana- 500076 Represented by its Proprietor, Hariprasad Chittineni, aged about 50 years,

S/o. Chittineni Laxmo Rao, R/o. 2-2-22/4/1, Aziz bagh, Amberpet, Hyderabad-500013.

...PETITIONER

AND

1. The Assistant Commissioner ST, Nacharam 2 Circle, Sarror Nagar Division, 7th Floor Mayur Kushal Complex. Abids (Chermas Building) Hyderabad- 500 001.
2. State of Telangana, Through Principal Secretary to Government, Revenue Department (Commercial Tax), Hyderabad, Telangana.
3. Union of India, Ministry of Finance, Represented by its Secretary, North Block, New Delhi-110 001.
4. Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi Rep by its Commissioner

...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 (i) Declaring Show cause notice in Form DRC 01 vide Ref no. ZD3606220447484 dated 08/06/2022 and an Order in DRC-07 vide ref. no. ZD360424081631G dated 29/04/2024 both issued by the 1st Respondent under the provisions of CGST/TGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction and without authority of law apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside any action taken pursuant thereto and pass such further or other order(s) as this Honourable Court may deem fit and proper in the circumstances of the case. (ii) declare the Notification No. 79 of 2020 dated 15/10/2020 issued by the Respondent No. 4 amending the Rule 142 (1A) of the Central Goods and Services Tax Rules. 2017 and corresponding G.O.Ms No. 24, Rev. (CT-II) Dept., dated 09/02/2021 issued by Respondent No. 2 amending Rule 142(1A) of TGST Rules, 2017 as being without authority of law and ultra vires to the Section 73(5) of the Central Goods and Services Tax Act, 2017 and violative of Articles 14, 19(1)(g) and 21 of the Constitution of India as being without authority of law and ultra vires to the Section 73(5) of the Central Goods and Services Tax Act, 2017 and violative of Articles 14, 19(1)(g) and 21 of the Constitution of India.

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

of operation of impugned Order in DRC-07 vide ref no. ZD360424081631G dated 29/04/2024 issued by the Respondent No. 1 for the tax period 2018-19 under CGST/TGST 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 V.VEERESHAM
Counsel for the Respondent Nos.1 & 2: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax
Counsel for the Respondent No.3: SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA
Counsel for the Respondent No.4: SRI DOMINIC FERNANDES, SC FOR CBIC

The Court made the following: ORDER

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

WRIT PETITION Nos.28664 of 2024; 17454, 17498, 17506, 17510, 17517, 17531, 17536, 17574, 17585 and 17750 of 2025

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

Learned counsel Sri M.V.J.K.Kumar, Sri Kohir Bhaskar Reddy, Sri Puppala Bharath Nandan, Sri Muktinutalapati Ramachandra Murthy, Sri Srinarayan Toshniwal, Sri Mohammed Rafi, Sri P.Venkata Prasad, Sri B.Srinivas, Sri Shaik Mahammad Sayeed and Sri V.Veeresham 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), Charminar Division, Mehdipatnam-I, Hyderabad, Telangana State.
2. The Appellate Joint Commissioner, (ST) (FAC) Punjagutta Division, Hyderabad, Telangana State.
3. Principal Secretary, Revenue (CT) Department, Secretariat Building, Saifabad, Hyderabad, Telangana, State of Telangana.
4. The Assistant Commissioner(ST), Jeedimetla Circle-1, Hyderabad Rural Division, Hyderabad.
5. The Secretary, Union of India, Ministry of Finance, North Block, New Delhi - 110 001.
6. The Chairman, Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi - 100 001.
7. The Commissioner of the Commercial Taxes Department, Telangana State, C.T Complex, Nampally, Hyderabad-500 001.
8. The Assistant Commissioner (ST), Jeedimetla- II Circle, Hyderabad Rural Division, 7th Floor, East Wing, Gaganvihar Building, Opp. Gandhi Bhavan, Nampally, Hyderabad-500 001.
9. The Bank Manager, IDBI Bank, 6-166, Plot No 40, Sai Colony, Near Ganesh Nagar Bus Stop, Chintal, Hyderabad-500 854.
10. The Deputy State Tax Officer, Jeedimetla- II Circle, Hyderabad Rural Division, 7th Floor, East Wing, Gaganvihar Building, Opp. Gandhi Bhavan, Nampally, Hyderabad-500 001
11. Deputy Commissioner of State Tax, STU-1, Malkajgiri Division, Hyderabad.
12. Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Hyderabad, State of Telangana.
13. The Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad. State of Telangana.
14. Deputy Commissioner of State Tax, STU-1, Malkajgiri Division, Hyderabad.
15. The Deputy Commissioner of State tax, Enforcement wing, Nampally,
16. The Assistant Commissioner of State Tax, Madhapur Division, Madhapur-4 Circle, 7th floor Gagan Vihaar building, Nampally, Hyderabad - 500 001
17. The Assistant Commissioner (ST), Fateh Nagar Circle, Hyderabad Rural Division, Hyderabad.

18. The Assistant Commissioner ST, Nacharam 2 Circle, Sarror Nagar Division, 7th Floor Mayur Kushal Complex. Abids (Chermas Building) Hyderabad- 500 001.
19. Principal Secretary to Government, Revenue Department (Commercial Tax), Hyderabad, Telangana, State of Telangana.
20. One CC to SRI M.V.J.K.KUMAR, Advocate [OPUC]
21. One CC to SRI KOHIR BHASKAR REDDY, Advocate [OPUC]
22. One CC to SRI PUPPALA BHARATH NANDAN, Advocate [OPUC]
23. One CC to SRI MUKTINUTALAPATI RAMCHANDRA MURTHY, Advocate [OPUC]
24. One CC to SRI P.VENKATA PRASAD, Advocate [OPUC]
25. One CC to SRI SRINARAYAN TOSHNIWAL, Advocate [OPUC]
26. One CC to SRI MOHAMMED RAFI, Advocate [OPUC]
27. One CC to SRI B.SRINIVAS, Advocate [OPUC]
28. One CC to SRI SHAIK MAHAMMAD SAYEED, Advocate [OPUC]
29. One CC to SRI V.VEERESHAM, Advocate [OPUC]
30. One CC to SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA [OPUC]
31. One CC to SRI DOMINIC FERNANDES, SC FOR CBIC [OPUC]
32. One CC to SRI SWAROOP OORILLA, Special Govt Pleader for State Tax [OPUC]
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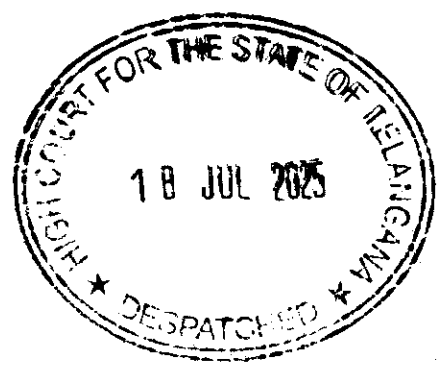
PSK.
BS

HIGH COURT

DATED:02/07/2025

COMMON ORDER

**WP.Nos.28664 of 2024;
17454,17498,17506,17510,17517,17531,17536,17574,
17585 AND 17750 OF 2025**



**DISPOSING OF THE WRIT PETITIONS
WITHOUT COSTS**

35 MT
16/7/25