[3446]

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

MONDAY, THE SIXTEENTH 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.7337, 10174, 14232, 14323, 14344, 14461, 14553, 14593, 14603, 14662, 14669, 14688, 14701, 14787, 14849, 14860, 14863, 14884, 14895, 14899, 14931, 14957, 14969 & 14973 OF 2025

WRIT PETITION NO: 7337 OF 2025

Between:

Sri Vaishnavi Drug House, 2-1-302/6/1, Near Vegitable Market, New Nallakunta, Hyderabad, Telangana, 500044 Represented by its Managing Partner S Mr. Ravi Jajee S/o Ramesh Jajee, Mrs. Sravanthi Jajee W/o.Ravi Jajee Flat-104, A block legend apartments 3-4-784/785, Kachiguda station road, Tourist hotel corner, Himayathnagar, Station Kachiguda, Hyderabad, Telangana-500027

...PETITIONER

AND

1. Union of India, Ministry of Finance Represent by its Secretary North Block, New Delhi-110 001
2. The Commissioner of Central Tax, Ranga Reddy GST Commissionerate POSNETT Bhavan, Tilak Road, Ramkote, Hyderabad-500 001
3. The State of Telangana, Represented by its Principal Secretary, Revenue Department, Secretariat, Hyderabad.
4. Assistant Commissioner (ST), Vidyanagar Circle, 9th Mayur Kushal Complex, Near Gunfoundry, Abids, Secunderabad Division, 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 writ, order, or direction more particularly one in the nature of a Writ of Mandamus declaring impugned Order vide Ref No. ZD3608240911663

dated 23.08.2024 passed by the 4th Respondent 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 Order vide Ref No. ZD3608240911663 dated 23.08.2024 passed by Respondent No. 4 in DRC-07 by Directing the Respondents to allow the Petitioner to avail and utilize the blocked ITC amount of Rs. 36,76,333/- Dated: 07.01.2025 with Reference No. BL3601250000084 pending final adjudication.

Counsel for the Petitioner: SRI THANNERU CHAITANYA KUMAR

Counsel for the Respondent No.1: SRI GADI PRAVEEN KUMAR, DEPUTY SOLICITOR GENERAL OF INDIA

Counsel for the Respondents No.2 & 4: SRI P. SHASHI KIRAN, STANDING COUNSEL

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

WRIT PETITION NO: 10174 OF 2025

Between:

M/s. Chandana Infra Projects, Rep. by Chandana Ramamohana Rao, Registered Office at. 1-13-39/85, LIG B-85, Dr. A.S.Rao Nagar, ECIL, Medchal Malkajgiri, Telangana - 500062.

...PETITIONER

AND

1. The Assistant Commissioner (ST), Keesara-II Circle, Malkajgiri Division, 5th Floor, Mayur Kushal Complex, Abids, Hyderabad - 500001.
2. 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 one in the nature of a Writ of Mandamus

(i) Declaring unsigned Show cause notice in Form DRC 01 07.06.2022 vide Ref no. ZD3606220038197B an unsigned impugned and d Summary Order in DRC-07 dated 30.04.2024 vide Ref no. ZD3604240951691 leaving to and amount of CGST Rs.11,31,272/- SGST Rs.11,31,272/-and both issued by the Respondent No.1 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 Hon'ble Court may deem fit and proper in the circumstances of the case.

(ii) and violative of articles 14, 19(1)(g), 21 and 265 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 Summary Order in DRC-07 vide Ref. no. ZD3604240951691 dated 30.04.2024 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 G. R. S. AKHILESWAR

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

WRIT PETITION NO: 14232 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 30/04/2024, for the tax period 2018-19, under the CGST / SGST. 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 Orders 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 30/04/2024, 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 30/04/2024, passed by the 1st Respondent for the tax period 2018-19, 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 SHAIK JEELANI BASHA

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

WRIT PETITION NO: 14323 OF 2025

Between:

Sureja Naveen Patel S/o. Jeevan Bhai, Aged about - 62 years, Occ. Business, (Proprietor of Radhe Radhe Traders) # 6-7-65/11, Bhukthapur, Adilabad, Telangana, 504001.

...PETITIONER

AND

1. The Assistant Commissioner (ST), Adilabad, Adilabad Division, H. No. 9-6, 2nd Floor, Chandra Hero Complex, Sai Nagar, Dasnapur, Adilabad - 504001.
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 Order dated 30.04.2024 and Summary of the Order in Form GST DRC-07 dated 30.04.2024, levying SGST/ CGST/IGST/Cess under Section 73(10) of the TGST Act 2017 and Penalty for the tax period 2018-19, that too without any physical or electronic signature both on the show cause notice as well as the adjudication order as well as without mentioning DIN on the impugned order, without uploading the proceedings of Officer in the portal, without providing proper opportunity of being heard and without even issuing Form GST DRC-01A as contemplated under Rule 142(1A) of the Rules, 2017, as arbitrary, contrary to the provisions of the TGST Act 2017, in violation of Principles of Natural Justice and Rule of Law and contrary to Article 14, 19(1)(g) and 265 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 Suspend the Operation of the Order dated 30.04.2024 and Summary of the Order in Form GST DRC-07 dated 30.04.2024 passed by the 1st Respondent, for the tax period 2018-19, under the TGST 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 VENKATRAM REDDY MANTUR

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

WRIT PETITION NO: 14344 OF 2025

Between:

Clinwave Research Private Limited, 1st Floor, Door No. 1-16-10/466, Kapra, Dr. AS Rao Nagar Road, Anu Furniture, AS Rao Nagar, Hyderabad, Medchal Malkajgiri, Telangana, 500062. Rep by its Managing Director Mr. Rajasekhara Reddy Tamma S/o Brahmananda Reddy Tamma, Aged about 45 years.

...PETITIONER

AND

1. The Assistant Commissioner (ST), Hydernagar- III, Hyderabad Rural Division, Hyderabad, Telangana.
2. The State of Telangana, Rep. by its Principal Secretary, Revenue, Commercial Tax Department, Telangana, Secretariat, 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 Order or a Direction or a Writ more in the nature of Writ of Mandamus setting aside impugned Show Cause Notice in FORM GST-DRC-01 dt.31/05/2024 and the impugned Demand Order in FORM DRC 07 dt.17/08/2024 passed under Section 73 of the TGST Act, 2017 for the financial year from 2019-2020 without bearing signature of the officer concerned in the Show Cause Notice dt.31/05/2024 and Demand Order dt.17/08/2024 passed by the 1st Respondent, as not in accordance with the provisions of the CGST/TGST Acts 2017 and contrary to the Articles 14, 21, and 300-A of the Constitution of India and consequently direct the Respondent No.1 to conduct fresh assessment proceedings after providing a reasonable opportunity to the Petitioner in accordance with the procedure established by law in this regard and the Honourable Court may be pleased to direct the Respondents not to take any coercive steps for recovery of the arrears of tax liability.

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 against impugned Demand Order in FORM DRC 07 dt.17.08.2024 and impugned Show Cause Notice in FORM GST-DRC-01 dt.31.05.2024 passed under Section 73 of the TGST Act, 2017 for the financial year 2019-2020 pending disposal of the above writ petition.

Counsel for the Petitioner: SRI PULLABHOTLA VLS SRICHAKRAPANI

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

WRIT PETITION NO: 14461 OF 2025

Between:

M/s Sri Yamini Tyres, 2/2/146/2/A, M G Road, Secunderabad, Hyderabad, Telangana, 500003, Represented by its Proprietor, Smt Debbadi Sunitha, Wo Debbadi Uday Kumar, Aged about 52 years, R/o 2-2-146/3, M G Road, Pan Bazar Secunderabad, Telangana - 500003

...PETITIONER

AND

1. The Assistant Commissioner, Circle - Mahankali Street - R P Road 1, Division - Secunderabad, Telangana 5-9-273 To 281, 6th floor, C-Block, Mayur Kushal Complex, Gunfoundry, Abids, Nampally, Hyderabad-500001
2. 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 one in the nature of a Writ of Mandamus declaring that impugned Order in Form GST DRC-07 vide Ref No. ZD360824127008E dated 29/08/2024 passed by the 1st Respondent 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 GST DRC-07 vide Ref No ZD360824127008E dated 29/08/2024 passed by the Respondent No.1.

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

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

WRIT PETITION NO: 14553 OF 2025

Between:

M/s.Vamshi Engineering Private Limited, rep. by its Director Mereddy Kalyan, Plot No.853H, Road No.44, Jubilee Hills, Hyderabad, Telangana-500033

...PETITIONER

AND

1. The State of Telangana, represented by the Principal Secretary, Revenue (CT) Department, Secretariat, Hyderabad, Telangana.
2. The Assistant Commissioner (ST), Jubilee Hills-I Circle, Punjagutta Division, 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, or Order or Direction particularly one in the nature of Writ of Mandamus:-

(i) Declaring the action of the 2nd respondent in passing the impugned order dated 28.02.2025 in DRC-07 for the year 2020-21 determining the tax liability at Rs.18,95,328/- under the CGST/SGST Act, 2017 on the ground that the petitioner's claim of input tax credit is under prohibited category under Section 17-A of the CGST Act, 2017 and not eligible to claim input tax credit, is invalid, illegal and is in violation of the principles of natural justice and prayed to set aside the same

(ii) Declaring the action of the 2nd respondent in passing the impugned order dated 28.02.2025 in Form DRC-07 and the show cause notice in Form DRC 01 for the year 2020-21 as the said proceedings are not signed either digitally or electronically and the same are to be set aside as illegal, invalid and unsustainable in law and is in violation of the principles of natural justice and prayed to 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 pursuant to the impugned order of the 2nd respondent dated 28/02/2025 in DRC-07 for the year 2020-21 determining the tax liability at Rs.18,95,328/-.

Counsel for the Petitioner: SRI B. KRISHNA REDDY

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

WRIT PETITION NO: 14593 OF 2025

Between:

M/s Sree Gandhi Stores, Bathukamma Kunta, 2 2 1055/12/A, Baghamberpet, Hyderabad, Telangana, 500044, Represented by its Proprietor, Shri Mohan Kumar Gandhi, S/o Jugraj Gandhi, Aged about 57 years, R/o 2-2-1055/12/A, bathukammakunta Bagh amberpet, Hyderabad, Telangana - 500013

...PETITIONER

AND

1. The Assistant Commissioner (ST), Circle - Vidyanagar, Secunderabad Division, Telangana
2. 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 one in the nature of a Writ of Mandamus declaring that impugned SCN vide ref no ZD3605220195320 dated 30.05.2022 and Order in Form GST DRC-07 vide Ref No.

ZD360824063262D dated 18.08.2024 passed by the 1st Respondent under section 73 and relevant provisions of the CGST and TGST Act, 2017 are invalid in the eyes of the law and are also 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 SCN vide ref no ZD3605220195320 dated 30.05.2022 and Order in Form GST DRC-07 vide Ref No. ZD360824063262D dated 18.08.2024 passed by the Respondent No. 1.

Counsel for the Petitioner: SRI NAGENDRA PRASAD

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

WRIT PETITION NO: 14603 OF 2025

Between:

M/s Abhinava Tyres, Jogipet, Ground Floor, 8-65/11/I/A, RCC Building, Jogipet, Opp. Agriculture Market District, Andole Mandal, Jogipet, Sangareddy, Telangana, 502270 Represented by its Proprietor, Shri Sheri Mahender Reddy. S/o Veerareddy, Aged about 48 years, R/o Veerareddy, 3-45, Aksan pally Andole Mandal, Aksanpalle, Dist. Medak, Telangana - 502270

...PETITIONER

AND

1. The State Tax Officer, Sangareddy-II Circle, Nizamabad Division, Telangana.
2. 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 one in the nature of a Writ of Mandamus declaring that impugned Order in Form GST DRC-07 vide Ref No. ZD360424093369Z dated 30.04.2024 passed by the 1st Respondent 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 GST DRC-07 vide Ref No. ZD360424093369Z dated 30.04.2024 passed by the Respondent No. 1.

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

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

WRIT PETITION NO: 14662 OF 2025

Between:

M/s Sree Gandhi Stores, Bathukamma Kunta, 2-2-1055/12/A, Baghamberpet, Hyderabad, Telangana, 500044, Represented by its Proprietor, Shri Mohan Kumar Gandhi, S/o Jugraj Gandhi, Aged about 57 years, R/o 2-2-1055/12/A, bathukammakunta Bagh amberpet, Hyderabad, Telangana - 500013

...PETITIONER

AND

1. The Assistant Commissioner (ST), Circle - Vidyanagar, Secunderabad Division, Telangana
2. 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 one in the nature of a Writ of Mandamus declaring that impugned SCN vide ref no ZD360522019470Q dated 30/05/2022 and Order in Form GST DRC-07 vide Ref No. ZD360424044878Z dated 22/04/2024 passed by the 1st Respondent under section 73 and relevant provisions of the CGST and TGST Act, 2017 are invalid in the eyes of the law and are also 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 SCN vide ref no ZD360522019470Q dated 30.05.2022 and Order in Form GST DRC-07 vide Ref No. ZD360424044878Z dated 22.04.2024 passed by the Respondent No. 1.

Counsel for the Petitioner: SRI NAGENDRA PRASAD

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

WRIT PETITION NO: 14669 OF 2025

Between:

Sri Srinivasa Medical Agency, Represented by its Proprietor Sri Suresh Babu Veera Bomma, 1-65/3, Mahabub Nagar Chowrasta, Kalwakurthy, Nagarkurnool - 509324, Dist. Mahabub Nagar.

...PETITIONER

AND

1. The Assistant Commissioner (State Tax), Nagarkurnool - Jadcherla Circle, 17-150, Nagarkurnool Road, Jadcherla, Mahabubnagar -509301.
2. The Commissioner of State Tax, State of Telagnana Commercial taxes complex, M J Road, Opposite Gandhi Bhavan, Nampally, Hyderabad.
3. The State of Telagnana, Represented by its Principal Secretary to Government, Revenue CTD, 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, declaring the Show cause Notice dated 31/01/2024 vide reference no. ZD3601240464898, all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 order passed dated 29/04/2024 vide reference no. ZD360424074271J by The Assistant Commissioner (ST), Under Section 73 of

the TGST and CGST Act, 2017. The summary of under declared tax is as follows. Total Tax Rs.3,18,814/- (SGST Rs.1,59,407/- and CGST Rs.1,59,407/-) and beside leavy of penalty Total Tax Rs.31,880/- (SGST Rs.15,940/- and CGST Rs.15,940/-) and interest under section 50 of the CGST Act, 2017 as prescribed under section 73(9) of CGST Act, 2017/TGST Act, 2017, for the financial year 2018-2019 without even issuing Form GST DRCO1A as contemplated under Rule 1421A of the Rules 2017 without signature of the officer concerned in the all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 by the 1st Respondent and without DIN and without even granting sufficient opportunity of being heard to 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 SCN dated 31/01/2024 and all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 as illegal 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 stay all further proceedings including any recovery, pursuant to the Show cause Notice dated 31/01/2024 vide reference no. ZD3601240464898, all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 order passed dated 29/04/2024 vide reference no. ZD3604240742713 by The Assistant Commissioner (ST), Under Section 73 of the TGST and CGST Act, 2017. The summary of under declared tax is as follows. Total Tax Rs.3,18,814/- (SGST Rs.1,59,407/- and CGST Rs.1,59,407/-) and beside leavy of penalty Total Tax Rs.31,880/- (SGST Rs.15,940/- and CGST Rs.15,940/-) and interest under section 50 of the CGST Act, 2017 as prescribed under section 73(9) of CGST Act, 2017/TGST Act, 2017, for the financial year 2018-2019 pending disposal of writ petition.

Counsel for the Petitioner: SRI UPADHYAY RAGHAVENDER

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

WRIT PETITION NO: 14688 OF 2025

Between:

Venkatapathi Raju Datla, S/o.Nenkata Narasimha Raju Datla, Plot No.88, 1st Floor, H.No.002, Nath Reliance Kutter, Road No.7, Hyderabad, Telangana - 500 033.

...PETITIONER

AND

1. The Assistant Commissioner (ST), Jubilee Hills - 3 Circle, Punjagutta Division, Nampally, 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 order dated 24/02/2025 passed by the 1st respondent in ref. No. ZD3602250718465 for the financial year 2020-21 being un-signed, 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 24/02/2025 passed by the 1st respondent in ref. No. ZD3602250718465 for the financial year 2020-21 during the pendency of the above writ petition.

Counsel for the Petitioner: SRI B. SRINIVAS

Counsel for the Respondents No.1 & 2: 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: 14701 OF 2025

Between:

RSS JV, Plot No.177, Brahmapuri Colony, Mallapur, Hyderabad, Hyderabad, Hyderabad, Telangana, 500076 Represented By the Partner Shri. Sanjay Vishwambhar Shirke, S/o Shirke Vishwambhar Rakhamaji Rakhamaji, Shalimar Chowk, Meera Housing Road, Pune, Maharashtra - 413801

...PETITIONER

AND

1. The Assistant Commissioner (ST), Malkajgiri Division, Nacharam N I Circle 12th Floor, Gagan Vihar Complex, M. T. Road, NH 65, Gruhkalpa, Abids South, Nampally, Hyderabad, Telangana 500001
2. State of Telangana, Rep. by its Principal Secretary to Government, Revenue (CT) 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, Ordet7or Direction more particularly one in the nature of Writ of Mandamus declaring the impugned Show Cause Notice bearing reference no. ZD3609230245385 dated 23/09/2023 and the consequent Order-In-Original bearing reference no. ZD360225052097H dated 19/02/2025 passed by the Respondent, as being non-est in the eye of law, lacking authentication arid violative of Article 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 Order-In-Original vide reference no. ZD360225052097H dated 19-02-2025 passed by the 1st Respondent.

Counsel for the Petitioner: SRI NISHANTH RAO K. N.

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

WRIT PETITION NO: 14787 OF 2025

Between:

Sri Srinivasa Medical Agency, Represented by its Proprietor Sri Suresh Babu Veera Bomma, 1-65/3, Mahabub Nagar Chowrasta, Kalwakurthy, Nagarkurnool - 509324, Dist. Mahabub Nagar.

...PETITIONER

AND

1. The Assistant Commissioner (State Tax), Nagarkurnool - Jadcherla Circle, 17-150, Nagarkurnool Road, Jadcherla, Mahabubnagar - 509301.
2. The Commissioner of State Tax, State of Telagnana Commercial taxes complex, M J Road, Opposite Gandhi Bhavan, Nampally, Hyderabad.
3. The State of Telagnana, Represented by its Principal Secretary to Government, Revenue (CTD) 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, declaring the Show cause Notice dated 20-05-2024 vide reference no. ZD3605240358374, all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 order passed dated 20-08-2024 vide reference no. ZD360824069687N by The Assistant Commissioner (ST), Under Section 73 of the TGST and CGST Act, 2017. The summary of under declared tax is as follows. Total Tax Rs.26,60,846/- (SGST Rs.13,30,423/- and CGST Rs.13,30,423/-) and beside leavy of penalty Total Tax Rs.2,66,084/- (SGST Rs.1,33,042/- and CGST Rs.1,33,042/-) and interest under section 50 of the CGST Act, 2017 as prescribed under section 73(9) of CGST Act, 2017/TGST Act, 2017, for the financial year 2019-2020 without even issuing Form GST DRCO1A as contemplated under Rule 1421A of the Rules 2017 without signature of the officer concerned in the all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 by the 1st Respondent and without DIN and without even granting sufficient opportunity of being heard to 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 SCN dated 20-05-2024 and all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 as illegal 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 stay all further proceedings including any recovery, pursuant to the Show cause Notice dated 20-05-2024 vide reference no. ZD3605240358374, all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 order passed dated 20-08-2024 vide reference no. ZD360824069687N by The Assistant Commissioner (ST), Under Section 73 of the TGST and CGST Act, 2017. The summary of under declared tax is as follows: Total Tax Rs.26,60,846/- (SGST Rs,13,30,423/- and CGST Rs.13,30,423/-) and beside leavy of penalty Total Tax Rs.2,66,084/- (SGST Rs.1,33,042/- and CGST Rs.1,33,042/-) and interest under section 50 of the CGST Act, 2017 as prescribed under section 73(9) of CGST Act, 2017/TGST Act, 2017, for the financial year 2019-2020 pending disposal of writ petition.

Counsel for the Petitioner: SRI UPADHYAY RAGHAVENDER

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

WRIT PETITION NO: 14849 OF 2025

Between:

M/s. GVPR Engineers Ltd, (Rep. by its Deputy General Manager (Taxation)), 8-2-293/82/A, Plot No. 739-A, Road No. 37, Jubilee Hills, Hyderabad, Telangana - 500 018.

...PETITIONER

AND

1. Appellate Joint Commissioner (ST) (FAC), Panjagutta 5th Floor, C.T. Complex, Nampally, Hyderabad- 500001
2. Assistant Commissioner (State Tax), Panjagutta-II Circle, 5th Floor, B- Block, Mayur Kushal Complex, Abids, Hyderabad.
3. State of Telangana, Rep. by Chief Secretary and Special Chief Secretary to Government (FAC)), State Tax Department, Secretariat, Hyderabad.
4. Union of India, (Rep. by its Secretary (Finance)), North Block, 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, (a) Setting aside the impugned Show Cause Notice vide DIN No. GST/36AAACG7614F1ZT/19 along with summary of Show Cause Notice in Form DRC-01 vide Ref. No. ZD361223053547E dt. 27.12.2023, impugned Order in Original vide DIN No. GST/36AAACG7614F1ZT/19 along with Summary of Order in Form DRC-07 vide Ref. No. ZD360424083597Y dt. 30.04.2024 both issued by the 2nd Respondent and impugned Order-in-Appeal No. ZD3603250022305 dt. 03.03.2025 along with proceedings in Form GST APL-04 for the tax period 2018 - 2019 passed by Pt Respondent, without having any signatures as without authority of law, arbitrary.

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-in-Appeal No. ZD360724011316B dt. 03.03.2025 along with proceedings in Form GST APL-04 of the 1st Respondent for the tax period 2018-19 pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: SRI YAMMANURU SIRI 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: 14860 OF 2025

Between:

Sri Srinivasa Medical Agency, Represented by its Proprietor Sri Suresh Babu Veera Bomma, 1-65/3, Mahabub Nagar Chowrasta, Kalwakurthy, Nagarkurnool - 509324, Dist. Mahabub Nagar.

...PETITIONER

AND

1. The Assistant Commissioner (State Tax), Nagarkurnool - Jadcherla Circle, 17-150, Nagarkurnool Road, Jadcherla, Mahabubnagar - 509301.
2. The Commissioner of State Tax, State of Telangana Commercial taxes complex, M J Road, Opposite Gandhi Bhavan, Nampally, Hyderabad.
3. The State of Telangana, Represented by its Principal Secretary to Government, Revenue (CTD), 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, declaring the Show cause Notice dated 28-12-2023 vide reference no. ZD361223057631L, all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 order passed dated 29/04/2024 vide reference no. ZD360424074830D by The Assistant Commissioner (ST), Under Section 73 of the TGST and CGST Act, 2017. The summary of under declared tax is as follows. Total Tax Rs.25,48,951/- (SGST Rs.12,44,553/-, CGST Rs.12,44,553/- and IGST Rs.59,845/-) and beside leavy of penalty Total Tax Rs.2,58,910/- (SGST Rs.1,24,455/-, CGST Rs.1,24,455/- and IGST Rs.10,000/-) and interest under section 50 of the CGST Act, 2017 as prescribed under section 73(9) of CGST Act, 2017/TGST Act,2017, for the financial year 2018-2019 without even issuing Form GST DRCO1A as contemplated under Rule 1421A of the Rules 2017 without signature of the officer concerned in the all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 by the 1st Respondent and without DIN and without even granting sufficient opportunity of being heard to 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 SCN dated 28-12-2023 and all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 as illegal 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 stay all further proceedings including any recovery, pursuant to the Show cause Notice

dated 28-12-2023 vide reference no. ZD361223057631L, all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 order passed dated 29-04¬2024 vide reference no. ZD360424074830D by The Assistant Commissioner (ST), Under Section 73 of the TGST and CGST Act, 2017. The summary of under declared tax is as follows. Total Tax Rs.25,48,951/- (SGST Rs.12,44,553/-, CGST Rs.12,44,553/- and IGST Rs.59,845/-) and beside leavy of penalty Total Tax Rs.2,58,910/- (SGST Rs.1,24,455/-, CGST Rs.1,24,455/- and IGST Rs.10,000/-) and interest under section 50 of the CGST Act, 2017 as prescribed under section 73(9) of CGST Act, 2017/TGST Act, 2017, for the financial year 2018-2019 pending disposal of writ petition.

Counsel for the Petitioner: SRI UPADHYAY RAGHAVENDER

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

WRIT PETITION NO: 14863 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 -II 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.13.11.2021 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.13.11.2021 and unsigned order dt.26.04.2024 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. ZD360424063044N for the financial period April, 2018 to March, 2019 is violative of the principle of natural justice equity, fair play and contrary to law and (3) the unsigned show cause notice dt.13.11.2021 and unsigned order dt.26.04.2024 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.9,08,102/- and penalty levied of Rs.90,810/-, passed under section 73 of the SGST and CGST Act, 2017, under reference No. ZD360424063044N pursuant to the unsigned order dt.26.04.2024, issued by the 1st respondent for the financial period April, 2018 to March 2019 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: 14884 OF 2025

Between:

M/s.Niva Enterprises, 1st Floor, 10-3-62, Fathenagar, Balanagar, Hyderabad - 500 018. Rep. by its Proprietrix Smt.Chandra Prabha Jain, aged 64 years

...PETITIONER

AND

1. The Assistant Commissioner (ST), Ferozguda, Hyderabad Rural Division, Gaganvihar, Nampally, Hyderabad.
2. The Joint Commissioner (ST), Hyderabad Rural Division, Gaganvihar, Nampally, Hyderabad.
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

(1) the action of the 1st Respondent in passing the Order, dated 16/08/2024, the Summary of the Order in Form GST DRC-07, dated 16/08/2024 and Attachment to Adjudication Order under Section 73(10), levying tax under Section 73(9) of the CGST/SGST Act 2017, for the tax period 2019-20 based on an unsigned Show Cause Notice is illegal and hence nonest in the eye of law.

(2) the action of the 1st Respondent in passing the Order, dated 16/08/2024, the Summary of the Order in Form GST DRC-07, dated 16/8/2024 and Attachment to Adjudication Order under Section 73(9) of the CGST/SGST Acts, 2017 without either physically or digitally signing them is illegal and hence they are liable to be quashed.

(3) the action of the 1st Respondent in issuing the Show Cause Notice dated 31.05.2024 and passing Order, dated 16.08.2024, the Summary of the Order in Form GST DRC-07, dated 16/08/2024, without generating DIN is contrary to Circular No.128/47/2019-GST, dated 23/12/2019 and the judgment of the Hon'ble Supreme Court of India in W.P.(Civil) No.320 of 2022, dated 18/07/2022, and consequently to set aside the Order, dated 16/8/2024, the Summary of the Order in Form GST DRC-07, dated 16/8/2024 for the tax period 2019-20 under the CGST/SGST Act 2017, 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 16/08/2024, the Summary of the Order in Form GST DRC-07, dated 16/08/2024 and Attachment to Adjudication Order passed by the 1st Respondent, for the tax period 2019-20 under the CGST/SGST 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 T. RAMESH BABU

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

WRIT PETITION NO: 14895 OF 2025

Between:

Girijesh Kumar Chaudhary, S/o. Ramdahin Chaudhary Proprietor of Plastech Industries, Aged about 51 years, Occ. Business Plot No. 397A, Subhash Nagar, IDA Jeedimetla, Hyderabad, Ranga Reddy District, Telangana - 500055. GSTIN. 36AAJPC7317B1Z5 F.Y. 2018-2019.

...PETITIONER

AND

1. Union of India, Ministry of Finance, Represent by Secretary North Block, New Delhi-110 001.
2. The Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi Rep by its Commissioner
3. The Assistant Commissioner State/UT, Jeedimetla-I, Hyderabad Rural, 2nd Floor, Gagan Vihar, Nampally, Hyderabad. Telangana
4. 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 one in the nature of a Writ of Mandamus declaring impugned Order vide Ref No. ZD360424068085C dated 27.04.2024 passed by the 1st Respondent 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 Order vide Ref No.ZD360424068085C dated 27/04/2024 passed by Respondent No.1 in DRC-07.

Counsel for the Petitioner: SRI THANNERU CHAITANYA KUMAR

Counsel for the Respondent No.1: SRI GADI PRAVEEN KUMAR, DEPUTY SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.2: SRI ANGOTHU NEHRU, S.C. FOR CENTRAL GOVERNMENT

Counsel for the Respondents No.3 & 4: SRI SWAROOP OORILLA, SPECIAL GOVERNMENT PLEADER FOR STATE TAX

WRIT PETITION NO: 14899 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, Hyderabad.
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-HO 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 22.02.2025 passed by the 2nd Respondent for the period 2020-21 vide reference ZD360225066063M 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 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 22.02.2025 passed by the 2nd Respondent vide reference ZD360225066063M for the period 2020-21 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 Respondents No.1 to 4: SRI SWAROOP OORILLA, SPECIAL GOVERNMENT PLEADER FOR STATE TAX

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

WRIT PETITION NO: 14931 OF 2025

Between:

M/s. Sri Saikanth Flyash Bricks, Survey No.344, Near Apana Enterprises, Bollaram Road, Bachupally, Ranga Reddy District -500050. Rep., by its Proprietor. Mr. Srinivas Rao Kanagala.

...PETITIONER

AND

1. The State of Telangana, Department of Revenue (C.T.) Rep. by it Principal Secretary.
2. Assistant Commissioner (ST), IDA Gandhi Nagar, Hyderabad Rural, Hyderabad.
3. Appellate Joint Commissioner (ST), Hyderabad Rural Division, Hyderabad.
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 Best Judgment Assessment Order under section 73 and attachment to DRC-07 dated 19.04.2024 passed by the 2nd Respondent for the period 2018-19 vide reference ZD3604240349268 under GST Acts, 2017, without electronically generated DINs and also without the signature either manually or digitally as invalid and deemed to have never have issued, violative of the principles of natural justice, contrary to Sec 75(4) of the GST Acts, 2017 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, pursuant to the impugned assessment order dated 19.04.2024 passed by the 2nd Respondent vide reference ZD3604240349268 and order dated 15.01.2025 passed by the 3rd respondent 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 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: 14957 OF 2025

Between:

Mr.Pathipati Madhava Rao, S/o.Sri Pathipati Malyadri, Aged: 41 years, H.No.10-148/45/33, Near Venkateswara Swamy Temple, Sai Nagar, Tirumalagiri, Hyderabad - 500 042.

...PETITIONER

AND

1. The Assistant Commissioner (ST), Bowenpally -1 Circle, Begumpet Division, Hyderabad.
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.

(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 levying CGST/SGST, for the tax period 2018-19 under the CGST/SGST Act 2017, without any signature of the Officer concerned either physical or digital in the Order, dated 30/04/2024, the Summary of the Order, dated 30/04/2024 and the Show Cause Notice in Form GST 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 CGST/SGST Rules 2017, is contrary to the provisions of the Acts, hence the Summary of the Order is liable to be set-aside/quashed in the interest of justice.

(3) the action of the 1st Respondent in issuing Notices and passing the Orders, without generating DIN in the Notices and Orders, 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 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, Summary of the Show Cause Notice in Form GST DRC-01 dated 31.01.2024, passed by the 1st Respondent, for the tax period 2018-19 under the CGST/SGST 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 SHAIK JEELANI BASHA

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

WRIT PETITION NO: 14969 OF 2025

Between:

M/s Bhagyalaxmi Traders, Shop No. 2-3-693/47, Ground floor Indira Nagar, CPL Main Road Amberpet, Hyderabad-013 Rep. by its Proprietor Sri Raghunath Reddy Aeddula.

...PETITIONER

AND

1. Assistant Commissioner (ST), Vidyanagar Circle, Secunderabad division 9th Mayur Kushal Complex, Abids, Hyderabad.
2. The Commissioner of State Taxes, CT Department, Nampally, Hyderabad, Telangana
3. The State of Telangana, Rep. by its Principal Secretary (Revenue) CT Department, Government of Telangana Secretariat, 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 writ order or direction more particularly one in the nature of writ

of Mandamus declaring the Show Cause Notice in Form DRC-01 bearing Ref.No. ZD360522026068K dated 31-5-2022 under section 73 of the TGST Act, 2017 and its consequent Assessment order Form No. DRC-07 bearing Ref.No. ARN-AD3605220320050 dated 13-8-2024 passed by Respondent No.1 for the period 2019-20 as being void, illegal, arbitrary, unjust and violative of principles of natural justice and consequently set aside the same in the interest 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 the demand tax under Assessment order Form No. DRC-07 bearing Ref.No. ARN-AD3605220320050 dated 13-8-2024 passed by Respondent No.1 for the period 2019-20 in the interest of justice pending disposal of the above 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 Suspend the operation of Assessment order Form No. DRC-07 bearing Ref.No. ARN-AD3605220320050 dated 13-8-2024 passed by Respondent No.1 for the period 2019-20-7 the interest of justice pending disposal of the above writ petition.

Counsel for the Petitioner: SRI D. RAMAKRISHNA

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

WRIT PETITION NO: 14973 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.18.02.2022 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.18.02.2022 and unsigned order dt.11.02.2025 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. ZD3602250269278 for the financial period April, 2020 to March, 2021 is violative of the principle of natural justice equity, fair play and contrary to law and (3) the unsigned show cause notice dt.18.02.2022 and unsigned order dt.11.02.2025 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.11,73,818/- and penalty levied of Rs.1,17,380/-, passed under section 73 of

the SGST and CGST Act, 2017, under reference No. ZD3602250269278 pursuant to the unsigned order dt.11.02.2025, issued by the 1st respondent for the financial period April, 2020 to March 2021 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

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.7337, 10174, 14232, 14323, 14344, 14461, 14553, 14593, 14603, 14662, 14669, 14688, 14701, 14787, 14849, 14860, 14863, 14884, 14895, 14899, 14931, 14957, 14969 & 14973 of 2025

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

Learned counsel Sri Thanneru Chaitanya Kumar, Sri G.R.S. Akhileswar, Sri Shaik Jeelani Basha, Sri Venkatram Reddy Mantur, Sri PVLS Srichakrapani, Sri P. Venkata Prasad, Sri B. Krishna Reddy, Sri Nagendra Prasad, Sri Upadhyay Raghavender, Sri B. Srinivas, Sri Nishanth Rao K.N., Sri Y. Siri Reddy, Sri Tejprakash Toshniwal, Sri T. Ramesh Babu and Sri D. Ramakrishna, 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 Secretary, Ministry of Finance, Government of India, Union of India, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110 001
2. The Commissioner of Central Tax, Ranga Reddy GST Commissionerate POSNETT Bhavan, Tilak Road, Ramkote, Hyderabad-500 001
3. The Principal Secretary, Revenue Department, State of Telangana, Secretariat, Hyderabad.
4. The Assistant Commissioner (ST), Vidyanagar Circle, 9th Mayur Kushal Complex, Near Gunfoundry, Abids, Secunderabad Division, Hyderabad-500 001
5. The Assistant Commissioner (ST), Keesara-II Circle, Malkajgiri Division, 5th Floor, Mayur Kushal Complex, Abids, Hyderabad – 500001

Cont'd

6. The Assistant Commissioner (ST), Panjagutta Circle, Hyderabad, Telangana.
7. The Principal Secretary, Revenue (CT) Department, State of Telangana, Telangana Secretariat, Hyderabad.
8. The Assistant Commissioner (ST), Adilabad, Adilabad Division, H. No. 9-6, 2nd Floor, Chandra Hero Complex, Sai Nagar, Dasnapur, Adilabad - 504001.
9. The Assistant Commissioner (ST), Hydernagar- III, Hyderabad Rural Division, Hyderabad, Telangana.
10. The Assistant Commissioner, Circle - Mahankali Street - R P Road 1, Division - Secunderabad, Telangana 5-9-273 To 281, 6th floor, C-Block, Mayur Kushal Complex, Gunfoundry, Abids, Nampally, Hyderabad-500001
11. The Assistant Commissioner (ST), Jubilee Hills-I Circle, Punjagutta Division, Hyderabad, Telangana
12. The Assistant Commissioner (ST), Circle - Vidyanagar, Secunderabad Division, Telangana
13. The State Tax Officer, Sangareddy-II Circle, Nizamabad Division, Telangana
14. The Assistant Commissioner (State Tax), Nagarkurnool - Jadcherla Circle, 17-150, Nagarkurnool Road, Jadcherla, Mahabubnagar -509301.
15. The Commissioner of State Tax, State of Telagnana Commercial taxes complex, M J Road, Opposite Gandhi Bhavan, Nampally, Hyderabad.
16. The Assistant Commissioner (ST), Jubilee Hills - 3 Circle, Punjagutta Division, Nampally, Hyderabad.
17. The Assistant Commissioner (ST), Malkajgiri Division, Nacharam N I Circle 12th Floor, Gagan Vihar Complex. M. T. Road, NH 65, Gruhkalpa, Abids South, Nampally, Hyderabad, Telangana 500001
18. The Appellate Joint Commissioner (ST) (FAC), Panjagutta 5th Floor, C.T. Complex, Nampally, Hyderabad- 500001
19. The Assistant Commissioner (State Tax), Panjagutta-II Circle, 5th Floor, B-Block, Mayur Kushal Complex, Abids, Hyderabad.
20. The Chief Secretary and Special Chief Secretary to Government (FAC)), State Tax Department, State of Telangana, Secretariat, Hyderabad.
21. The Assistant Commissioner (State Tax), Jeedimetla -II Circle, Hyderabad Rural Division Gagan Vihar, Nampally, Hyderabad
22. The Joint Commissioner (ST), Hyderabad Rural Division, Gagan Vihar, Nampally, Hyderabad
23. The Commissioner of State Goods Service Taxes, 1st Floor, Commissioner of Commercial Taxes Building, Government of Telangana, Nampally, Hyderabad.
24. The Principal Secretary, Revenue (State Tax) Department, State of Telangana, Secretariat, Hyderabad
25. The Assistant Commissioner (ST), Ferozguda, Hyderabad Rural Division, Gaganvihar, Nampally, Hyderabad.

(cont'd)

26. The Commissioner, Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi.

27. The Assistant Commissioner State/UT, Jeedimetla-I, Hyderabad Rural, 2nd Floor, Gagan Vihar, Nampally, Hyderabad. Telangana

28. The Deputy Commissioner of S.T - 5, Enforcement, Enforcement wing - 2, Hyderabad.

29. The Assistant Commissioner (ST), Enforcement, Enforcement Wing-2, Hyderabad

30. The State Tax Officer, Nalgonda- 1, Nalgonda.

31. The Principal Secretary, Government of India, Ministry of Finance, Union of India, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-HO 001

32. The Assistant Commissioner (ST), IDA Gandhi Nagar, Hyderabad Rural, Hyderabad.

33. The Appellate Joint Commissioner (ST), Hyderabad Rural Division, Hyderabad.

34. The Assistant Commissioner (ST), Bowenpally -1 Circle, Begumpet Division, Hyderabad

35. The Assistant Commissioner (ST), Vidyanagar Circle, Secunderabad division 9th Mayur Kushal Complex, Abids, Hyderabad.

36. The Commissioner of State Taxes, CT Department, Nampally, Hyderabad, Telangana

37. One CC to SRI THANNERU CHAITANYA KUMAR, Advocate [OPUC]

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

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

40. One CC to SRI G. R. S. AKHILESWAR, Advocate [OPUC]

41. One CC to SRI P. SHASHI KIRAN, Standing Counsel [OPUC]

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

43. One CC to SRI VENKATRAM REDDY MANTUR, Advocate [OPUC]

44. One CC to SRI PULLABHOTLA VLS SRICHAKRAPANI, Advocate [OPUC]

45. One CC to M/s. P. V. PRASAD ASSOCIATES, Advocates [OPUC]

46. One CC to SRI B. KRISHNA REDDY, Advocate [OPUC]

47. One CC to SRI NAGENDRA PRASAD, Advocate [OPUC]

48. One CC to SRI UPADHYAY RAGHAVENDER, Advocate [OPUC]

49. One CC to SRI B. SRINIVAS, Advocate [OPUC]

50. One CC to SRI NISHANTH RAO K.N., Advocate [OPUC]

51. One CC to SRI YAMMANURU SIRI REDDY, Advocate [OPUC]

(cont'd)

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

53. One CC to SRI T. RAMESH BABU, Advocate [OPUC]

54. One CC to SRI ANGOTHU NEHRU, S.C. for Central Government [OPUC]

55. One CC to SRI VENKATRAM REDDY MANTUR, Advocate [OPUC]

56. One CC to SRI D. RAMAKRISHNA, Advocate [OPUC]

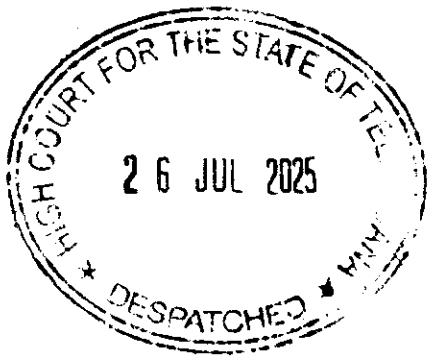
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MP.



HIGH COURT

DATED:16/06/2025



COMMON ORDER

W.P. Nos.7337, 10174, 14232, 14323, 14344, 14461, 14553, 14593, 14603, 14662, 14669, 14688, 14701, 14787, 14849, 14860, 14863, 14884, 14895, 14899, 14931, 14957, 14969 & 14973 OF 2025

DISPOSING OF THE WRIT PETITIONS

WITHOUT COSTS

59 NN 16/7/25