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

FRIDAY, THE ELEVENTH 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: 18866, 18937, 18938, 18940 AND 18999 OF 2025

WRIT PETITION NO: 18866 OF 2025

Between:

M/s Prasad Gupta Kotha, S/o. Kotha Krishna Murthy Aged about 62 Years Occ Proprietor of Sri Sai Ram Corporation Address 3-9-90/A, Sharada Nagar, Ramanthapur, Hyderabad, Telangana, 500013

...PETITIONER

AND

1. The State Tax Officer (ST), Tarnaka-1 Circle, Secunderabad Division, Telangana
2. Commissioner of Commercial Taxes, State of Telangana, C.T. Complex, Nampally, Hyderabad- 500001
3. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana

...RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to pass a writ order or direction, more particularly in the nature of a writ of mandamus declaring the Show Cause Notice dated 27/11/2024 bearing Ref No. ZD361124033747E (Annexure P2) along with its attachment and its consequent Order bearing Reference No. ZD360225070139F (Annexure P1) dated 25/02/2025 along with its attachment for the Financial Year 2020-21 as being void, illegal, arbitrary, violative of Articles 14, 19, 21 and 265 of the Constitution of India, violative of principles of natural justice, and without authority of law and consequently set aside the same.

IA NO: 1 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to stay all further action including collection of tax pursuant to the Order bearing Reference No. ZD360225070139F (Annexure P1) dated 25/02/2025 along with its attachment.

Counsel for the Petitioner: SRI M.NAGA DEEPAK

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

WRIT PETITION NO: 18937 OF 2025

Between:

M/s. Dream India Legacy Developers Private Limited, Having its address at 18-14-5, GM Nagar, Santosh Nagar, Hyderabad, Telangana Represented by its Authorized Signatory Syed Sameer Ishaq, S/o. Syed Ishaq Aged about 53 Years R/o. Plot No. 18-13-8/A/425 Wadi e Farhan, Royal Sea hotel, Bandlaguda, Hyderabad, Telangana, 500005.

...PETITIONER

AND

1. The Deputy Commissioner (ST), Malakpet - II Circle, Charminar Division, Hyderabad, Telangana
2. Commissioner of Commercial Taxes, State of Telangana, C.T. Complex, Nampally, Hyderabad- 500001
3. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana

...RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to pass a writ order or direction, more particularly in the nature of a writ of mandamus declaring the Show Cause Notice dated 05-12-2023 bearing Ref No. ZD361223007482S (Annexure P2) along with its attachment and its consequent Order bearing Reference No. ZD360424043415K (Annexure P1) dated 22-04-2024 along with its attachment for the Financial Year 2018-19 as being void, illegal, arbitrary, violative of Articles 14, 19, 21 and 265 of the

Constitution of India, violative of principles of natural justice, and without authority of law and consequently set aside the same.

IA NO: 1 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to stay all further action including collection of tax pursuant to the Order bearing Reference No. ZD360424043415K (Annexure P1) dated 22-04-2024 along with its attachment.

Counsel for the Petitioner: SRI M.NAGA DEEPAK

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

WRIT PETITION NO: 18938 OF 2025

Between:

M/s. Srinivasa Transport & Crain Services, Represented by its Authorised Signatory, Sri P.T.Naga Raju, 3-1-48/1, Bagh Ameeri Village, Kukatpally, Hyderabad-500072

...PETITIONER

AND

1. The State of Telangana, Department of Revenue (C.T.), rep. by its Principal Secretary, Secretariat, Hyderabad, Telangana
2. The State Tax Officer (ST), Hydernagar 2 Circle, Hyderabad Rural Division, Hyderabad

...RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue a writ, order, or direction more particularly one in the nature of a Writ of Mandamus

(i) Declaring the action of the 2nd respondent in passing the impugned assessment order dated 06/05/2025 in DRC 07 and the summary of the show cause notice dated 16/12/2024 in DRC 01 along with its attachments thereon under Section 74 of the CGST Act, 2017 for the year 2019-20 as illegal, arbitrary, without authority of law and

jurisdiction and is in violation of the principles of natural justice as the 2nd respondent travel beyond the issues raised in the show cause notice while passing the assessment order and to consequently set aside the same

(ii) Declaring the action of the 2nd respondent in passing the impugned assessment order dated 06/05/2025 in DRC 07 and the summary of the show cause notice dated 16/12/2024 in DRC 01 along with its attachments thereon under Section 74 of the CGST Act, 2017 for the year 2019-20 as illegal. arbitrary, without authority of law and jurisdiction and is in violation of the principles of natural justice as the impugned proceedings doesn't contain signatures either digitally or electronically 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 grant stay of all further proceedings pursuant to the impugned assessment order dated 06.05.2025 in DRC 07 and the summary of the attachment thereon under Section 74 of the CGST Act, 2017 for the year 2019-20 passed by the 2nd respondent.

Counsel for the Petitioner: SRI B.KRISHNA REDDY

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

WRIT PETITION NO: 18940 OF 2025

Between:

M/s. Best Chem, rep. by its Partner, Mr. Deepak Kumar Vijaywargiya, #3-4-174/17/5, Flat No.202, 2nd Floor, Jyothi Enclave, Kanthareddy Nagar, Pillar No.125, Attapur, Hyderabad, Telangana - 500 048.

...PETITIONER

AND

1. The Deputy Commissioner (ST), Saroornagar STU-I, Saroornagar 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 un-signed order dated 12.08.2024 passed by the 1st respondent in ref. No. ZD3608240360969 based on the un-signed show cause notice dated. 29.05.2024 for the financial year 2019-20, as illegal, unjustified.

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 12.08.2024 passed by the 1st respondent in ref. No. ZD3608240360969 for the financial year 2019-20 during the pendency of the above writ petition.

Counsel for the Petitioner: SRI B.SRINIVAS

Counsel for the Respondent No.1 & 2: SRI T.CHAITANYA KIRAN, AGP, REP. FOR SRI SWAROOP OORILLA, SPL. GP FOR STATE TAX

Counsel for the Respondent No.3: SRI GADI PRAVEEN KUMAR, DEPUTY SOLICITOR GENERIAL OF INDIA

WRIT PETITION NO: 18999 OF 2025

Between:

Lefoli Consultancy Private Limited, 5-A/4, Sy. No. 48, IDA Nacharam, Kapra Municipality, Uppal, Hyderabad, Telangana - 500076 represented by its Director Sri Adla Ravindra Kumar, S/o. Sri Limba Rao Adla, aged about 58 years, R/o. 12-13-144, 1st Floor, Street No. 1, Lane Opp Bank of Baroda, Tarnaka, Secunderabad, Telangana - 500 017.

...PETITIONER

AND

1. Assistant Commissioner (ST), Nacharam 1 Circle, Malkajgiri Division, Telangana.
2. Deputy Commissioner (ST), Saroornagar, Telangana.

3. Deputy State Tax Officer, Nacharam - I, Telangana.
4. State of Telangana, rep. by its Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Hyderabad.

...RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue a writ, order or direction, more particularly in the nature of a writ of mandamus declaring the Show Cause Notice dated 16-02-2022 bearing Reference No. ZD360222012058X issued by Respondent No. 2, its consequent Order dated 07-02-2025 bearing Reference No.ZD360225017364N issued by the Respondent No. 1 for the tax period April, 2020 to March, 2021 as being unsigned, void, illegal, arbitrary, unreasoned, without jurisdiction, violative of principles of natural justice and non est in the eye of law and consequently set aside the same.

IA NO: 1 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to stay all further proceedings including collection of tax pursuant to the Order dated 07-02-2025 bearing Reference No. ZD360225017364N passed by Respondent No. 1 for the tax period April, 2020 to March, 2021 and pass

Counsel for the Petitioner: Ms. K.PRABHABATI

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

The Court made the following: COMMON ORDER

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

WRIT PETITION Nos.18866, 18937, 18938, 18940 and 18999 of 2025

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

Learned counsel Sri M.Naga Deepak, Sri B.Krishna Reddy, Sri B.Srinivas and Ms.K.Prabhabati for the petitioners and Sri T. Chaitanya Kiran, learned Assistant Government Pleader representing Sri Swaroop Oorilla, learned Special Government Pleader appearing for State Tax.

2. Regard being had to the similitude of the questions involved, on the joint request of learned counsel for the parties, the matters are analogously heard and decided by this common order.

3. Learned counsel for the petitioners and learned Special Government Pleader for State Tax submitted that since the impugned notice(s) and order(s) are unsigned, the same may be set aside in view of the common order passed in W.P.No.21101 of 2024 & batch, dated 28.02.2025.

4. Accordingly, the impugned notice(s) and order(s) in these Writ Petitions are **set aside**. The consequential bank

attachment(s), if any, shall also stand revoked. Liberty is reserved to the respondents to issue fresh show cause notice(s)/order(s) in accordance with law and, for undertaking this exercise afresh, the limitation will not be a hurdle for the respondents.

5. The Writ Petitions are **disposed of** without expressing any opinion on the merits of the case. No costs.

Interlocutory applications, if any pending, shall also stand closed.

SD/-A.PRATHIMA
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Secretary, Ministry of Finance, Government of India, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi, Union of India-110 001.
2. The Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana, State of Telangana.
3. The Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Hyderabad, State of Telangana.
4. The State Tax Officer (ST), Tarnaka 1 Circle, Secunderabad Division, Telangana.
5. The State Tax Officer (ST), Hydernagar 2 Circle, Hyderabad Rural Division, Hyderabad.
6. The Deputy State Tax Officer, Nacharam - I, Telangana.
7. The Commissioner of Commercial Taxes, State of Telangana, C.T. Complex, Nampally, Hyderabad- 500001
8. The Deputy Commissioner (ST), Malakpet - II Circle, Charminar Division, Hyderabad, Telangana.
9. The Deputy Commissioner (ST), Saroornagar STU-I, Saroornagar Division, Nampally, Hyderabad.
10. The Deputy Commissioner (ST), Saroornagar, Telangana.
11. The Assistant Commissioner (ST), Nacharam 1 Circle, Malkajgiri Division, Telangana.
12. One CC to SRI M.NAGA DEEPAK, Advocate [OPUC]
13. One CC to SRI B.KRISHNA REDDY, Advocate [OPUC]
14. One CC to SRI B.SRINIVAS, Advocate [OPUC]
15. One CC to Ms. K.PRABHABATI, Advocate [OPUC]

16. One CC to SRI GADI PRAVEEN KUMAR, DEPUTY SOLICITOR GENERIAL OF INDIA, High Court for the State of Telangana at Hyderabad [OPUC]
17. Two CCs to SRI SWAROOP OORILLA, SPL. GP FOR STATE TAX, High Court for the State of Telangana at Hyderabad [OUT]
18. Two CD Copies

BSR
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HIGH COURT

DATED: 11/07/2025



COMMON ORDER

WP.Nos. 18866, 18937, 18938, 18940 and 18999 of 2025

DISPOSING OF ALL THE WRIT PETITIONS, WITHOUT COSTS

(22) MT
26/7/25