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

TUESDAY, THE FIFTEENTH 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: 19299, 19320, 19367, 19374 & 19382 OF 2025

W.P.No.19299 OF 2025

Between:

M/s A.K.TRADERS, Represented by the Proprietor- Sri Mubeen Khan, Door No- 15-9-431, Afzalgunj, Hyderabad, Telangana- PIN- 500012.

...PETITIONER

AND

1. Deputy Commissioner (State Tax), O/o Joint Commissioner of State Tax, Abids Division, STU-2 Circle, Old Kakatiya Hotel Building, 1st Floor, Nampally, Hyderabad-500 001
2. Government of Telangana, Represented by the Secretary to Government of Telangana, Revenue Department, Government Secretariat Buildings Saifabad, Hyderabad. Telangana- PIN- -500 004

...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 in the nature of Writ of Mandamus setting aside the impugned 2 documents dated 05/05/2025 and 27/05/2025 blocking the Electronic Credit Ledger of the petitioner and to award the exemplary costs against the Respondent No-1 for wantedly disregarding the law laid down by this Honorable High Court at Hyderabad in more then.

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 impugned 2 unsigned communications of the Respondent No- 1

dated 05-05-2025 and 27-05-2025 with immediate effect for the above detailed reasons to enable the petitioner to file his monthly returns and pay the taxes due thereon without further loss of time; and to pass such other order or orders in the interest of Justice, lest the petitioner will be put to irreparable economic loss. Balance of convenience is clearly in favour of the petitioner and against the Respondents.

Counsel for the Petitioner : SRI GOONDLA VENKATESWARLU

Counsel for the Respondents : SRI SWAROOP OORILLA, Spl.GP FOR STATE TAX

W.P.No.19320 OF 2025

Between:

M/s. Sri Vyshnavi Constructions, Rep. by its Partner, Mr. Tangi Laxmi Narayana, Plot No.11, Pragathi Nagar, Moosapet, Hyderabad-500 018.

...PETITIONER

AND

1. Assistant Commissioner (State Taxes), Hydernagar-II Circle, Hyderabad Rural Division, Hyderabad, Telangana
2. State of Telangana, Rep. by its Secretary to Government (Revenue), State Tax Department, Secretariat, Hyderabad.
3. Union of India, Rep. by its Secretary (Revenue). 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 a Writ of Mandamus or any other appropriate writ or order or direction by setting aside the impugned show cause notice dated 2/6/2022 of the 1st Respondent along with proceedings in Form DRC-01 vide Ref No.ZD360622010902Q dated 2/6/2022 and impugned order dated 27/4/2024 along with the proceedings in Form DRC-07 vide Ref.No.ZD 360424070401 Q dated 27/4/2024 issued by the Ist Respondent for the tax period April, 2018 to March, 2019 without having any signatures as illegal and contrary to the provisions under the Central Goods and Service Tax Act, 2017 and the Telangana Goods and Services Tax Act, 2017, and void in absence of non-compliance of Rule 142(1A) of

the Central Goods and Service Tax Rules, 2017 and Telangana Goods and Services Tax Rules, 2017.

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 pleased to grant stay of all further proceedings pursuant to the impugned order dated 27.4.2024 along with proceedings in Form DRC-07 vide Ref.No.ZD 360424070401Q dated 27.4.2024 issued by the 1St Respondent for the tax period April, 2018 to March, 2019 under the Central Goods and Service Tax Act, 2017 and the Telangana Goods and Services Tax Act, 2017 pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner : SRI K.P.AMARNATH REDDY

Counsel for the Respondents : SRI SWAROOP OORILLA, Spl.GP FOR STATE TAX

W.P.No.19367 OF 2025

Between:

Gona Jyothi, W/o. Gona Nirmal Rao, aged 48 years, Occ. Business, Plot No. A9, Room No. 3, CIE, Balanagar, Hyderabad - 500018

...PETITIONER

AND

1. Assistant Commissioner (ST), Fatehnagar Circle, Hyderabad Rural Division, Hyderabad.
2. State of Telangana, Rep. by Secretary to Government (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 a Writ of Mandamus or any other appropriate writ or order or direction to set aside impugned Show Cause Notice dt. 08.06.2022 vide Ref No. ZD360622046301S along with attachment in form DRC-0 1 and impugned Order dt. 10.07.2024 vide Ref. No. ZD3607240444781 along with proceedings issued by

the 1St Respondent for the tax period April 2019 to March 2020 without having any signature as illegal, 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 dt. 10.07.2024 vide Ref. No. ZD3607240444781 along with proceedings 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 YAMMANURU SIRI REDDY

Counsel for the Respondents : SRI SWAROOP OORILLA, Spl.GP FOR STATE TAX

W.P.No.19374 OF 2025

Between:

M/s.Gudur Ugandher, 1-98/9/6/MT/5A/2/NR, Melange Towers, Patrika Nagar, Madhapur, Hyderabad. Ranga Reddy District. State of Telangana. Rep. by its Authorised Signatory Mr.M L N Sastry.

...PETITIONER

AND

1. The Deputy Commissioner (ST)-IV, Enforcement Wing-1, C.T.Complex, Nampally, Hyderabad.
2. The Assistant Commissioner (ST), Jubilee Hills-1 Circle, Punjagutta Division, 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 Man Mandamus or any other appropriate Writ or Order or direction declaring. (1) the action of the 1St Respondent in passing the Order, dated 24/02/2025, the Summary of the Order in Form GST DRC-07, dated 24/02/2025 and the Proceedings, dated 22/02/2025, levying Penalty under CGST/SGST for the tax period 2020-21 under the CGST/SGST Act 2017, barred by limitation as per

Section 73(10) of the CGST/SGST Act 2017. (2) the action of the 1St Respondent in passing the Order, dated 24/02/2025, under Section 73 of the CGST / SGST Acts,2017, without any signature of the Officer concerned either physically or digitally in the Order, dated 24/02/2025, and the Show Cause Notice in Form GST DRC-01, dated 08/02/2022 are not valid in the eye of law. (3) the action of the 1St Respondent in passing the Order, dated 24/02/2025, the Summary of the Order in Form GST DRC-07, dated 24/02/2025 and the Proceedings, dated 22/02/.2025, without any authorisation from the Commissioner or any Officer authorised by him under Section 65 of the CGST/SGST Act 2017, is without authority of law. (4) 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. (5) 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 Honourable Supreme Court, are not valid and consequently set aside the Order, dated 24/02/2025, the Summary of the Order in Form GST DRC-07, dated 24/02/2025 and the Proceedings, dated 22/02/2025 passed by the 1St Respondent, for the tax period 2020-21, 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 24/02/2025, the Summary of the Order in Form GST DRC-07, dated 24/02/2025 and the Proceedings, dated 22/02/2025 passed by the 1st Respondent, for the tax period 2020-21 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, Spl.GP FOR STATE TAX

W.P.No.19382 OF 2025

Between:

M/s Sri Lakshmi Balaji Tiles, 1-51-6/2A, Vinayak Nagar, Nizamabad, Telanganaa -503 003 Represented by its Managing Partner, Mr. Mujja Laxman Rao S/o Kondiah Mujja, R/o Nizamabad.

...PETITIONER

AND

1. State Tax officer (State Tax), Bodhan and Nizamabad-3,N G O's Home, Near Municipal Office, Bodhan. Dist. Nizamabad
2. Assistant Commissioner (ST), Bodhan and Nizamabad-3 N G O's Home, Near Municipal Office, Bodhan. Dist. Nizamabad.
3. Joint Commissioner of State Tax, Nizamabad Division, 1st Floor, Tilak Garden, Municipal Complex,Nizamabad.
4. Commissioner of State Goods Service Taxes, 1st Floor, Commissioner of Commercial Taxes Building, Government of Telangana, Nampally, Hyderabad.
5. 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.30.05.2022 issued by the 1st respondent in failure to serve the same to the petitioner as prescribed under section 169 of the Act and the said show cause notice is cryptic, vague, without any reasons is quite contrary to law and 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.30.05.2022 and unsigned order dt.30-08-2024 issued under section 74 of the Act passed by the 1st respondent under section 74 of the Act, 2017, without signature over the attachment of the details under reference No. ZD360824136530E for the financial period April, 2019 to March, 2020 is violative of the principle of natural justice equity, fair play and contrary to law and (3) the unsigned show cause notice dt.30.05.2022 and unsigned order dt.30-08-2024 issued under section 74 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.15,04,511/-, passed under section 74 of the SGST and CGST Act, 2017, under reference No. ZD360824136530E pursuant to the unsigned order dt.30-08-2024, issued by the 1st respondent for the financial period Apri1,2019 to March 2020 pending disposal of the above writ petition.

Counsel for the Petitioner : SRI TEJPRAKASH TOSHNIWAL

Counsel for the Respondents : 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.19299, 19320, 19367, 19374 and 19382 of 2025

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

Learned counsel Sri . Goondla Venkateswarlu, Sri K.P.Amarnath Reddy, Ms.Yammanuru Siri Reddy, Sri Shaik Jeelani Basha and Sri Tejprakash Toshniwal 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 Deputy Commissioner (State Tax), 0/o Joint Commissioner of State Tax, Abids Division, STU-2 Circle, Old Kakatiya Hotel Building, 1st Floor, Nampally, Hyderabad-500 001
2. The Secretary to Government of Telangana, Revenue Department, Government Secretariat Buildings Saifabad, Government of Telangana, Hyderabad. Telangana- PIN- -500 004
3. The Assistant Commissioner (State Taxes), Hydernagar-II Circle, Hyderabad Rural Division, Hyderabad, Telangana
4. The Secretary (Revenue), Union of India, North Block, New Delhi.
5. The Assistant Commissioner (ST), Fatehnagar Circle, Hyderabad Rural Division, Hyderabad.
6. The Deputy Commissioner (ST)-IV, Enforcement Wing-1, C.T.Complex, Nampally, Hyderabad.
7. The Assistant Commissioner (ST), Jubilee Hills-1 Circle, Punjagutta Division, Hyderabad.
8. The State Tax officer (State Tax), Bodhan and Nizamabad-3,N G O's Home, Near Municipal Office, Bodhan. Dist. Nizamabad
9. The Assistant Commissioner (ST), Bodhan and Nizamabad-3 N G O's Home, Near Municipal Office, Bodhan. Dist. Nizamabad.
10. The Joint Commissioner of State Tax, Nizamabad Division, 1st Floor, Tilak Garden, Municipal Complex,Nizamabad.

(P.T.O)

11. The Commissioner of State Goods Service Taxes, 1st Floor, Commissioner of Commercial Taxes Building, Government of Telangana, Nampally, Hyderabad.

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

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

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

15. One CC to SRI GOONDLA VENKATESWARLU, Advocate. [OPUC]

16. One CC to SRI K.P.AMARNATH REDDY, Advocate. [OPUC]

17. One CC to SRI SWAROOP OORILLA, SPL.G.P for State Tax. [OPUC]

18. Two CD Copies.

BSK

PVL

HIGH COURT

DATED:15/07/2025



COMMON ORDER

WP.No.19299, 19320, 19367,
19374 & 19382 OF 2025

DISPOSING OF THE WRIT PETITIONS
WITHOUT COSTS

20 MT
25/7/25