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

TUESDAY, THE EIGHTH 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: 18257, 18392, 18395, 18397 and 18424 of 2025

WRIT PETITION NO: 18257 OF 2025

Between:

M/s. SIVA SAI GANESH ENTERPRISES, 4-39, 4-39, VEERABADARAR RAO HOUSE, T V R ROAD, MARLAPADU, KHAMMAM, Telangana- 507164 Rep by Proprietor, Mr. RAVIKUMAR MUCHANAPALLY.

...PETITIONER

AND

1. The Deputy Commissioner (ST-5), Enforcement Wing-2, HOD, Telangana.
2. The Assistant Commissioner (ENFT), Enforcement, HOD, Hyderabad.
3. The Union of India, Rep. by the Secretary, Ministry of Finance, No.136-A, North Block, New Delhi- 110001.
4. The State of Telangana, Rep. by the Principal Secretary to Government, Revenue (CT-II) Department, Telangana Secretariat Building, Hyderabad, Telangana.

...RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue an appropriate Writ, Order or Direction more particularly in the nature of MANDAMUS declaring the action of the 1st Respondent in passing the impugned order dated 28.04.2024 passed for the year 2018-19, as improper, illegal, contrary to facts and unsigned 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 proceeding in pursuant to online application bearing No. 2300342679 dated 02.05.2023 submitted by Respondents No. 5 and 6.

Counsel for the Petitioner: SRI EPPA RAKESH REDDY

Counsel for the Respondent No.1, 2 & 4: 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: 18392 OF 2025

Between:

M/s. 24 KARAT ENTERTAINMENT, PLOT NO-15/4, SAIVAIBHAV COLONY, BESIDE LANCO HILLS RESIDENTIAL, MANIKONDA, HYDERABAD, Telangana- 500089 Rep by Partner, T.Sai Charan Reddy.

...PETITIONER

AND

1. Assistant Commissioner (ST), Mehdipatnam II Circle, Charminar Division, Hyderabad, Telangana.
2. Union of India, Rep. by the Secretary, Ministry of Finance, No.136-A, North Block, New Delhi.
3. 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 an appropriate Writ, Order or Direction more particularly in the nature of MANDAMUS declaring the action of the 1st Respondent in passing the impugned order dated 12.02.2025 passed for the year 2020-2021, as improper, illegal, contrary to facts and unsigned and consequently set aside the same.

IA NO: 1 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to grant stay of collection of the total disputed tax of Rs.3,61,983 CGST and Rs. 3,61,983 /- SGST and penalty of Rs. 36,198 SGST and Rs. 36,198 /- CGST and pass

Counsel for the Petitioner: SRI EPPA RAKESH REDDY

Counsel for the Respondent No.1 & 3: SRI SWAROOP OORILLA, SPL. GP FOR STATE TAX

Counsel for the Respondent No.2: SRI GADI PRAVEEN KUMAR, DEPUTY SOLICITOR GENERIAL OF INDIA

WRIT PETITION NO: 18395 OF 2025

Between:

M/s. GLORIANCE PROJECTS, PLOT NO 3023, PRESTIGE IVY LEAGUE, KONDAPUR, HYDERABAD, Telangana- 500084. Rep by Proprietor, P Krishna Chaitanya.

...PETITIONER

AND

1. Assistant Commissioner (ST), Srinagar Colony II Circle, Punjagutta Division, Hyderabad, Telangana.
2. Union of India, Rep. by the Secretary, Ministry of Finance, No.136-A, North Block, New Delhi.
3. 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 an appropriate Writ, Order or Direction more particularly in the nature of MANDAMUS declaring the action of the 1st Respondent in passing the impugned order dated 25.02.2025 passed for the year 2020- 2021, as improper, illegal, contrary to facts and unsigned and consequently set aside the same.

IA NO: 1 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to grant stay of collection of the total disputed tax of Rs.19,12,226 /- SGST and Rs.19,12,226/- CGST and penalty of Rs. 1,91,226/- under CGST and Rs.1,91,226/- under SGST.

Counsel for the Petitioner: SRI EPPA RAKESH REDDY

Counsel for the Respondent No.1 & 3: SRI SWAROOP OORILLA, SPL. GP FOR STATE TAX

Counsel for the Respondent No.2: SRI GADI PRAVEEN KUMAR, DEPUTY SOLICITOR GENERIAL OF INDIA

WRIT PETITION NO: 18397 OF 2025

Between:

M/s. Holy Faith International Pvt. Ltd, Rep by Authorized Representative Seed Azam, Registered Office at. Plot No.4/1B 12, 13, IDA Nacharam, Hyderabad, Telangana - 500076

...PETITIONER

AND

1. State Tax Officer, Nacharam - 2, Malkajgiri, 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 the unsigned impugned show cause notice dated 29/11/2024 vide Ref no. ZD361124039614i and the corresponding demand order dated 24.02.2025 vide Ref no. ZD360225069133K passed by the Respondent No.1 under Section 73 of the Central Goods and Services Tax Act, 2017 for the Financial Year 2020-2021, demanding an amount of IGST Rs 38,914/ -, SGST Rs 86,20,030 /-, CGST Rs 86,20,030

under the provisions of CGST/TGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction and without authority of law apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside any action taken pursuant thereto and pass such further or other order(s) as this Honourable Court may deem fit and proper in the circumstances of the case.

(ii) Show cause notice which was issued is also bared by limitation as the respondent are permissible to issue show cause notice upto 28.11.2024 where as in the present case it is 29.11.2024 which is beyond the statutory period of limitation. as being void, arbitrary, illegal, without jurisdiction and without authority of law apart from being violative of Articles 14,19(1)(g) and 265 of the Constitution of India, and to consequently set aside any action taken pursuant thereto and pass such further or other order(s) as this Honourable Court may deem fit and proper in the circumstances of the case.

(iii) 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 dt 24.02.2025 vide Ref no. ZD360225069133K issued by the Respondent No. 1 for the tax period 2020-21 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, SPL. GP FOR STATE TAX

WRIT PETITION NO: 18424 OF 2025

Between:

M/s. Shriyan Polymers, Sy.No.245/P1,P2, Keshapur Village, Nizamabad, Telangana - 503230, Rep., by its Managing Partner. Mr. Konda Shravan Kumar.

AND ...PETITIONER

1. The State of Telangana, Department of Revenue (C.T.) Rep., by it Principal Secretary.
2. Appellate Joint Commissioner of State Tax, Secunderabad Division, 5th Floor, C.T. Complex, Nampally, Hyderabad.
3. Assistant Commissioner (S.T)(FAC), Nizamabad I and II Circle, Nizamabad.
4. State Tax Officer, Nizamabad 1 and 2, Nizamabad.
5. 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 Assessment Order in DRC-07 under section 73 and attachment to DRC-07 dated 30/04/20,4 passed by the 4th Respondent for the period 2018-19 vide reference ZD360424094352D under CGST 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 consequently set aside the order passed by the 2nd respondent/appellate authority dated 29/04/2025 as illegal and 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, including recovery of tax, interest and penalty, pursuant to the impugned assessment order dated 30/04/2024 passed by the 4th Respondent vide reference ZD360424094352D and as confirmed by the 2nd respondent order dated 29.04.2025 for the period 2018-19 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 Respondent No.1 to 4: SRI SWAROOP OORILLA,
SPL. GP FOR STATE TAX

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

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.18257, 18392, 18395, 18397 and 18424 of 2025

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

Learned counsel Sri Eppa Rakesh Reddy, Sri G.R.S.Akhileswar and Sri Venkatram Reddy Mantur 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 Principal Secretary to Government, Revenue (CT-II) Department, Telangana Secretariat Building, Hyderabad, Telangana.
2. 2 The Principal Secretary to Government, Revenue Department (Commercial Tax), Hyderabad, Telangana.
3. The Deputy Commissioner (ST-5), Enforcement Wing-2, HOD, Telangana.
4. The Assistant Commissioner (ENFT), Enforcement, HOD, Hyderabad.
5. The Appellate Joint Commissioner of State Tax, Secunderabad Division, 5th Floor, C.T. Complex, Nampally, Hyderabad.
6. The Assistant Commissioner (S.T)(FAC), Nizamabad I and II Circle, Nizamabad.
7. The Assistant Commissioner (ST), Srinagar Colony II Circle, Punjagutta Division, Hyderabad, Telangana.
8. The Assistant Commissioner (ST), Mehdipatnam II Circle, Charminar Division, Hyderabad, Telangana.
9. The Principal Secretary, Government of India, Ministry of Finance, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi, Union of India-110 001
10. The Secretary, Ministry of Finance, No.136-A, North Block, New Delhi, Union of India- 110001.
11. The State Tax Officer, Nacharam - 2, Malkajgiri, Hyderabad- 500001.
12. The State Tax Officer, Nizamabad 1 and 2, Nizamabad.
13. One CC to SRI EPPA RAKESH REDDY, Advocate [OPUC]

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

15. One CC to SRI VENKATRAM REDDY MANTUR, 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]

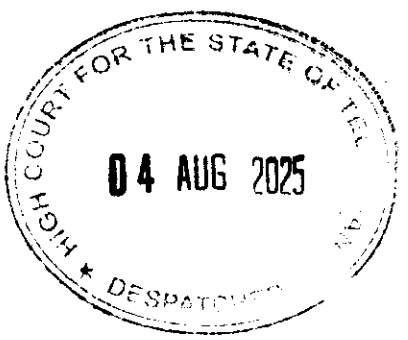
18. Two CD Copies

BSR

PVL

HIGH COURT

DATED: 08/07/2025



COMMON ORDER

WP.Nos.18257, 18392, 18395, 18397 and 18424 of 2025

DISPOSING OF ALL THE WRIT PETITIONS, WITHOUT COSTS

21 MT
23/7/25