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

WEDNESDAY ,THE SIXTEENTH 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: 19577 AND 19604 OF 2025

WPNO: 19577 OF 2025

Between:

M/s. Ratnashila Granites, 2-5- 636, 2nd Floor, Subedari, I- Hanamkonda, Hanumkonda District, Telangana- 506001. Rep. by its Partner Mr. C. Santosh Reddy, aged about 65 years.

...PETITIONER

AND

1. The State Tax Officer, Warangal, Telangana.
2. Assistant Commissioner (ST), Warangal Urban- I Circle, Warangal.
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 the action of the 1st Respondent in passing the Order dated 28. 02. 2025, the Summary of the Orders in Form GST DRC- 07, dated 28. 02. 2025 and Proceedings to GST DRC- 07, dated 28. 02. 2025 passed by the 1st Respondent, levying IGST/CGST/SGST under Section 73 of the- IGST/ CGST/SGST Acts, 2017, for the tax period 2020- 21, without even issuing Form GST DRC- 01A as contemplated under Rule 142(1A) of the Rules 2017, without signature of the officer concerned in the Summery of the Show Cause Notice in Form GST DRC- 01 dated 25.11.2024 and Order under Section 73 dated 28. 02. 2025, without DIN and even not granting sufficient opportunity of being heard to

the Petitioner, as arbitrary, contrary to the provisions of the IGST/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 Orders of the 1st Respondent dated 28. 02. 2025 passed for the tax period 2020- 21 as illegal, without jurisdiction and also the same is 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 28.02.2025 passed for the tax period 2020-21 by the 1st Respondent under the IGST/CGST/SGST 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 AND SRI A. KOTESWARA RAO REP SRI A.V.A. SIVA KARTIKEYA

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

WP NO: 19604 OF 2025

Between:

M/s. Hi-Tech Electricals, 1-9-329, Flat, P.R.K Mansion, Vidyanagar, Hyderabad, Telangana-500044. Represented by its Managing Partner, Mr Ramesh Babu S/o. Mr. M. Srinivasa Rao.

...PETITIONER

AND

1. The Assistant Commissioner (ST), Vidyanagar Circle, Hyderabad, 9th Floor Mayur Kushal Complex, Near Gunfoundry, Abids, Hyderabad - 500 001.
2. The Commissioner of State Taxes, State of Telangana, Commercial Taxes Complex, M.J. Road, Opposite Gandhi Bhavan, Nampally, Hyderabad - 500 001.
3. State of Telangana, Represented by its Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Hyderabad.

...RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue a Writ. Order or Direction, more particularly in the nature of Writ

of Mandamus a.declaring the Order in Ref. No. ZD3607240535283 and summary of the order in Form GST DRC-07, dated 12.07.2024, passed by the 1st Respondent, for the period 2019 - 20 and b. the garnishee notice issued by the 1st Respondent u/s 79(1)(c) of the Act, dated 08.01.2025 to the bankers of the Petitioner as one issued without any authority of law, illegal, arbitrary, contrary to the provisions of the GST Act, apart from being violative of articles 14. 19(1)(g) and 265 of the Constitution of India and the principles of natural justice and consequently set aside the same, in the interests of justice

IA NO: 1 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to grant suspend the garnishee notice issued by the 1st Respondent u/s 79(1)(c) of the Act, dated 08.01.2025, to the bankers of the Petitioner, pending disposal of the Writ Petition

IA NO: 2 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to grant stay of all further proceedings, including any recovery, pursuant to the impugned order in Ref. No. ZD3607240535283 and summary of the order in Form GST DRC-07, dated 12.07.2024, passed by the 1st Respondent, for the period 2019 - 20, pending disposal of the above Writ Petition

Counsel for the Petitioner: SRI. SHAIK JEELANI BASHA AND SRI A. KOTESWARA RAO REP SRI A.V.A. SIVA KARTIKEYA

Counsel for the Respondents: SRI SWAROOP OORILLA, SPECIAL GOVT 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.19577 and 19604 of 2025

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

Learned counsel Sri Shaik Jeelani Basha and Sri A.Koteswara Rao, learned counsel representing Sri A.V.A.Siva Kartikeya, 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/- A. PRATHIMA
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The State Tax Officer, Warangal, Telangana.
2. The Assistant Commissioner (ST), Warangal Urban- I Circle, Warangal.
3. The Principal Secretary, Revenue (CT) Department, Telangana Secretariat, T.S.,Hyderabad.
4. The Assistant Commissioner (ST), Vidyanagar Circle, Hyderabad, 9th Floor Mayur Kushal Complex, Near Gunfoundry, Abids, Hyderabad - 500 001.
5. The Commissioner of State Taxes, State of Telangana, Commercial Taxes Complex, M.J. Road, Opposite Gandhi Bhavan, Nampally, Hyderabad - 500 001.
6. The Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, T.S.,Hyderabad.
4. One CC to SRI. A.V.A. SIVA KARTIKEYA, Advocate [OPUC]
5. Two CCs to SPECIAL GOVERNMENT PLEADER FOR STATE TAX, High Court for the State of Telangana, at Hyderabad [OUT]
6. Two CD Copies

B M
PVL

HIGH COURT

DATED:16/07/2025



COMMON ORDER

WP.Nos.19577 and 19604 of 2025

DISPOSING OF BOTH THE WRIT PETITIONS WITHOUT COSTS

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01/8/2025