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

THURSDAY, THE TWELFTH DAY OF JUNE
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE THE ACTING CHIEF JUSTICE SUJOY PAUL
AND

THE HONOURABLE SMT JUSTICE RENUKA YARA

WRIT PETITION NOS: 13704, 13717 AND 13847 OF 2025

W.P.No.13704 of 2025

Between:

M/s. Christu Krupa Broadcasting Private Limited, Flat No.202, Bhavyas Fantastika, Road No. 12, Banjara Hills, Hyderabad, Telangana- 500034. Represented by Managing Director, Smt. Indira Karrolla, W/o. Singapore Amruthaiah, Aged 56 years, R/o, 1-4-19/9 Street No.7, Habsiguda, Hyderabad, Telangana- 500007.

.....PETITIONER

AND

1. Appellate Joint Commissioner (ST), Secunderabad Division 5th Floor, C.T.Complex Nampally, Hyderabad.
2. The Assistant Commissioner, Basheerbagh- Nampally 2 Circle, Abids Division, Hyderabad, Telangana- 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 issue a writ of Mandamus or any other writ order or direction declaring i. That impugned Appeal Order No. ZD360225035770K dated 14.02.2025 issued by Respondent No.1 passed in consequence of the adjudication order in Form DRC-07 Ref No. ZD3612230675387 dated 30.12.2023 passed by the Respondent No.2 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 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. That impugned demand notice dated 21.04.2025 passed by the Respondent No. 2 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.

I.A.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 No. ZD360225035770K dated 14.02.2025 issued by the Respondent No.1.

I.A.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 impugned demand notice dated 21.04.2025 issued by the Respondent No.2.

Counsel for the Petitioner : SRI P.VENKAT PRASAD

Counsel for the Respondents : SRI T.CHAITANYA KIRAN, LEARNED ASSISTANT G.P REPRESENTING SRI SWAROOP OORILLA, LEARNED SPECIAL G.P FOR STATE TAX

W.P.NO: 13717 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 18.08.2024 passed for the year 2019-2020, as improper, illegal, contrary to facts and unsigned and consequently set aside the same.

I.A.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. 17,33,213 /- IGST and Rs. 2,31,699 /- SGST and Rs.2,31,699 /- CGST and penalty of Rs.1,73,321 /- IGST and Rs. 23,170 /- SGST and Rs. 23,170 /- CGST and pass

Counsel for the Petitioner : SRI EPPA RAKESH REDDY

Counsel for the Respondent Nos.1 & 3 : SRI T.CHAITANYA KIRAN, LEARNED ASSISTANT G.P REPRESENTING SRI SWAROOP OORILLA, LEARNED SPECIAL G.P FOR STATE TAX

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

W.P.NO:13847 OF 2025

Between:

M/s. Readers Stores India Private Limited,, Rep by its Director, Jagan Mohan Reddy Gillella, C-16, Readers Wearhouse, Church Colony, IDA Uppal, Hyderabad, Telangana, 500039.

AND

.....PETITIONER

1. The State of Telangana, Represented by its Principal Secretary, Commercial Taxes, Secretariat, Hyderabad.
2. The Commissioner of the Commercial Taxes Department, Telangana State, Commercial Taxes Complex, Nampally, Hyderabad-500 001.

3. The Assistant Commissioner (ST), 5-9-273 To 281, 9th floor, C-Block, Mayur Kushal Complex, Gunfoundry, Abids, Nampally, Hyderabad, Telangana-500001.

4. The Deputy Commissioner (ST), STU1 (FAC), 5-9-273 To 281, 4th floor, C-Block, Mayur Kushal Complex, Gunfoundry, Abids, Nampally, Hyderabad, Telangana-500001.

.....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 direction or Orders, more particularly in the nature of a Writ of Mandamus or any other appropriate Writ, declaring that the action of the Respondent No.3 and 4 in issuing the orders vide attachment to DRC-07 Reference No. ZD360225039544F dated 15-02-2025 for FY 2020-21 and DRC-07 Reference No. ZD3603250446775 dated 15-02-2025 for FY 2022-23 and DRC-07 Reference No. ZD3603250446858 dated 15-02-2025 for FY 2023-24 without signing the said documents digitally confirming the demand of tax along with consequential demands of interest and penalty against the Petitioner Company as void ab-initio, without jurisdiction, illegal, arbitrary, and violation of Article 19(1)(g) and 300A of the petitioner.

I.A.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 the operation of the impugned orders passed by the Respondent No.3 and 4 in issuing the orders vide DRC-07 Reference No. ZD360225039544F dated 15-02-2025 for FY 2020-21 and DRC-07 Reference No. ZD3603250446775 dated 15-02-2025 for FY 2022-23 and DRC-07 Reference No. ZD3603250446858 dated 15-02-2025 for FY 2023-24 by direct the Respondent No.3 and 4 to not to take any coercive action pending disposal of this writ petition.

Counsel for the Petitioner : SRI S.V.PRANAV RAM

Counsel for the Respondents : SRI T.CHAITANYA KIRAN, LEARNED ASSISTANT G.P REPRESENTING SRI SWAROOP OORILLA, LEARNED SPECIAL G.P 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.13704, 13717 and 13847 of 2025

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

Learned counsel Sri P.Venkat Prasad, Sri Eppa Rakesh Reddy and Sri S.V.Pranav Ram, 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 Principal Secretary, Commercial Taxes, Secretariat, State of Telangana at Hyderabad.
2. The Commissioner of the Commercial Taxes Department, Telangana State, Commercial Taxes Complex, Nampally, Hyderabad-500 001.
3. The Assistant Commissioner (ST),, 5-9-273 To 281, 9th floor, C-Block, Mayur Kushal Complex, Gunfoundry, Abids, Nampally, Hyderabad, Telangana-500001.
4. The Deputy Commissioner (ST), STU1 (FAC), 5-9-273 To 281, 4th floor, C-Block, Mayur Kushal Complex, Gunfoundry, Abids, Nampally, Hyderabad, Telangana-500001.
5. One CC to SRI S.V.PRANAV RAM, Advocate [OPUC]
6. One CC to SRI SWAROOP OORILLA, LEARNED SPECIAL G.P FOR STATE TAX, Advocate [OPUC]
7. One CC to SRI P.VENKAT PRASAD, Advocate (OPUC)
8. One CC to SRI EPPA RAKESH REDDY, Advocate (OPUC)
9. One CC to SRI GADI PRAVEEN KUMAR, DEPUTY SOLICITOR GENERAL OF INDIA, Advocate (OPUC)
10. Two CD Copies

SA
GJP

HIGH COURT

DATED:12/06/2025



COMMON ORDER

WP.Nos.13704, 13717
AND 13847 of 2025

DISPOSING OF THE WRIT PETITIONS
WITHOUT COSTS.

(10)
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G.B
4/7/25