**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 NO: 19559 OF 2025**

**Between:**

M/s. Fairway Services, Rep by its Partner Syed Riyaz, S/o. Syed Quasim, aged about 50 years, Occ ; Business, R/o.H.No.12-2-717/1/19/2, Saptagiri Colony, Rethibowli, Hyderabad, Telangana State.

**.....PETITIONER**

**AND**

1. The Assistant Commissioner (ST), Mehdipatnam - II, Charminar, HYDERABAD.
2. The State of Telangana, Rep. by its Principal Secretary to the Government, Revenue (CT) Department, Telangana Secretariat, Hyderabad.
3. The Union of India, Rep. by its Secretary, Ministry of Finance, North Block, NEW DELHI-110001.
4. The Central Board of Indirect Taxes and Customs, Rep. by its Chairman, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi-110001.
5. The Goods and Service Tax Council, Rep. by its Secretary, GST Council, Secretariat, 5th Floor, Tower-II, Jeevan Bhuarti, Building, Janapath Road, Connaught Place, New Delhi- 110001.
6. ICICI, Bank Ltd., H.No.12-2-823/A/4/ 12, Gottipati Towers, Main Road, Mehdipatnam, Hyderabad 500 028.

**.....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 more particularly one in the nature writ of mandamus declaring. (1) The

action of the 1st Respondent in passing the Order dated 23/04/2024, the Summary of the Order in Form GST DRC-07, dated 23/04/2024 and Proceedings, dated Nil, by levying CGST/SGST and Penalty under Section 73 (10) of the CGST/SGST Act 2017, for the tax period 2018-2019, without even issuing Form GST DRC-01A as contemplated under Rule 142 (1A) of the Rules 2017, without signature in the Order and Show Cause Notice, without DIN in the order, the Summary of the Order, in the Show Cause Notice and the attachment to the Show Cause Notice in the Form GST DRC-01 for the tax period 2018-19 under CGST/SGST Act 2017, as arbitrary, contrary to the Provisions of the CGST/SGST Acts 2017, patently barred by limitation, without jurisdiction as per Section 73 (10) of the CGST/SGST Acts 2017, the same is against Principles of Natural Justice, more particularly G.O. Ms. No. 118, dated 25.08.2023 issued by the 3rd Respondent and the Notification No. 9/2023-Central Tax, dated 31.03.2023 issued by the 4th Respondent and G.O. Ms. No. 170, dated 30/12/2023 issued by the 3rd Respondent and the Notification No. 56/2023-Central Tax, dated 28.12.2023 issued by the 4th Respondent extending the limitation period to make the assessment, as illegal, ultra vires to Section 168A of the CGST/SGST Acts 2017 and contrary to Article 14, 19(1)(g) and 265 of the Constitution of India. G.O. Ms. No. 118, dated 25.08.2023 and G.O. Ms. No30.12.2023 issued by the Government of Telangana and the Notification No. 9/2023-Central Tax, dated 31.03.2023 and the Notification No. 56/2023-Central Tax, dated 28.12.2023, issued by the 4th respondent as ultra vires to Section 168A of the IGST/ CGST/SGST Acts 2017 and consequently set aside the Order, dated 23.04.2024, Summary of the Order in Form GST DRC-07, dated 23.04.2024 and the Proceedings dated Nil passed by the 1st Respondent, for the tax period 2018-2019, under the IGST/CGST/SGST Acts 2017, as null and void.

**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 Suspend the Operation of the Order, dated 23/04/2024, the Summary of the Order in Form GST DRC-07, and the proceedings, dated passed by the 1st Respondent, for the tax period 2018-2019 under the CGST/SGST Act 2017, and

direct Respondents No. 1 to 6 in freezing the petitioner bank account vide account No. (Account No. 024505004678, ICICI Bank Mehidipatnam Branch) with respondent No.6.

**Counsel for the Petitioner : SRI B.NARASAIAH**

**Counsel for the Respondent Nos.1 & 2 : SRI SWAROOP OORILLA, LEARNED SPECIAL GOVT PLEADER FOR STATE TAX**

**Counsel for the Respondent No.3 : SRI A.S.VASUDEVAN**

**Counsel for the Respondent No.4 : SRI K.ARVIND KUMAR**

**Counsel for the Respondent No.5 : M/s DOMINIC FERNANDES**

**Counsel for the Respondent No.6 : --**

**The Court made the following ORDER**

**THE HON'BLE THE ACTING CHIEF JUSTICE SUJOY PAUL**

**AND**

**THE HON'BLE SMT. JUSTICE RENUKA YARA**

**WRIT PETITION No.19559 of 2025**

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

Sri B.Narasaiah, learned counsel for the petitioner and Sri Swaroop Oorilla, learned Special Government Pleader for State Tax appearing for the respondents.

2. Learned counsel for the petitioner and learned Special Government Pleader for State Tax submitted that since the impugned notice and order 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.

3. Accordingly, the impugned notice and order are **set aside**. The consequential bank attachment, if any, shall also stand revoked. Liberty is reserved to the respondents to issue fresh show cause notice/order in accordance with law and, for undertaking this exercise afresh, the limitation will not be a hurdle for the respondents.

4. The Writ Petition is **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 Assistant Commissioner (ST), Mehdipatnam - II, Charminar, HYDERABAD.
2. The Principal Secretary to the Government, Revenue (CT) Department, Telangana Secretariat, State of Telangana at Hyderabad.
3. The Secretary, Union of India, Ministry of Finance, North Block, NEW DELHI-110001.
4. The Chairman, Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi-110001.
5. The Secretary, Goods and Service Tax Council, GST Council, Secretariat, 5th Floor, Tower-II, Jeevan Bhuarti, Building, Janapath Road, Connaught Place, New Delhi- 110001.
6. ICICI, Bank Ltd., H. No. 12-2-823/A/4/ 12, Gottipati Towers, Main Road, Mehdipatnam, Hyderabad 500 028.
7. One CC to SRI B.NARASAIAH, Advocate [OPUC]
8. One CC to SRI K.ARVIND KUMAR, Advocate (OPUC)
9. One CC to SRI A.S.VASUDEVAN, Advocate (OPUC)
10. One CC to M/s DOMINIC FERNANDES, Advocate [OPUC]
11. One CC to SRI SWAROOP OORILLA, LEARNED SPECIAL GOVT PLEADER FOR STATE TAX, Advocate (OPUC)
12. Two CD Copies

**SA**
**TKS**

HIGH COURT

DATED:16/07/2025




ORDER

WP.No.19559 of 2025

DISPOSING OF THE W.P

WITHOUT COSTS.

(14)

kpr

21/8/25