[3446]

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

MONDAY, THE THIRTIETH DAY OF JUNE
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HON'BLE THE ACTING CHIEF JUSTICE SUJOY PAUL
AND
THE HON'BLE SMT. JUSTICE RENUKA YARA

WRIT PETITION Nos.17076, 17102, 17127 and 17138 of 2025

WRIT PETITION NO: 17076 OF 2025

Between:

Aakruthi Media Communications (I) Pvt. Ltd., 4th Floor, Vipra Sai Palllavi Arcade, Patrika Nagar, Madhapur Hyderabad-500081

...PETITIONER

AND

1. Assistant Commissioner (ENFT), Enforcement Unit, HOD Division Telangana.
2. Deputy Commissioner (ST)-5, (ENFT) Enforcement Wing-2 Unit, HOD Division, Telangana
3. State of Telangana, Rep. by its 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. 13.02.2022 vide Ref No. ZD360222007398K along with Attachment to Form DRC-01 issued by the 1 Respondent and Impugned Order dt. 28.04.2024 vide Ref. No. ZD3604240719429 along with attachment to Form DRC-07 dt. 27.04.2024 issued by the 2nd Respondent for the tax period April 2018 to March, 2019 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. 28.04.2024 vide Ref. No. ZD3604240719429 along with attachment to Form DRC-07 dt. 27. 04. 2024 issued by the 1st Respondent for the tax period April, 2018 to March, 2019 pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: Ms. YAMMANURU SIRI REDDY

Counsel for the Respondents: SRI CHAITANYA KIRAN,
AGP REPRESENTING
SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT PLEADER FOR STATE TAX

WRIT PETITION NO: 17102 OF 2025

Between:

SAS ITOWER PRIVATE LIMITED (formerly: S A S INFRA), Rep. by its Director Vadlamudi Vamsi Krishna, Kondapur, 5th Floor, 504, Modern Profound Tech Park, White Fields Roads, Hyderabad, Rangareddy, Telangana-500084

...PETITIONER

AND

1. The Deputy Commissioner of State Tax (GST)(ST), STU-1, Saroornagar Division, T.G.
2. The Assistant Commissioner of State Tax, Saroornagar Division, T.G.
3. The Commissioner of State Tax, The State GST Department, State GST Commissioner Office, Nampally, Opp. to Gandhi Bhavan, Hyderabad.
4. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Hyderabad
5. Union of India, Through Joint Secretary, Department of Revenue, Ministry of Finance North Block, New Delhi-110001.

...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 this Hon'ble Court be pleased to issue a writ of Mandamus or

any other writ, direction or order quashing and setting aside order of the Deputy Commissioner of State tax bearing No. ZD3602250728183 dated 25/02/2025.

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 in Form GST DRC-07 ZD3602250728183 dated 25/02/2025 issued by the 1st Respondent, passed for the tax period 2020-21 under the provisions of the Act.

Counsel for the Petitioner: SRI JAI KISHAN SOLANKI

Counsel for the Respondents No.1 to 4: SRI CHAITANYA KIRAN,
AGP REPRESENTING
SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT PLEADER FOR STATE TAX

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

WRIT PETITION NO: 17127 OF 2025

Between:

M/s. Onus Petro Services, Plot No.64, 66, 67 68, Serilingampally, Miyapur, Ranga Reddy, Telanagana - 500050 Rep. by its Partner, Bionipally Harini

...PETITIONER

AND

1. The Union of India, Ministry of Finance, Department of Revenue, 15, Safdarjung Road, New Delhi - 110001 Represented by its Secretary, New Delhi
2. The State of Telangana, Department of Revenue (Commercial Tax) Secretariat, Hyderabad, Represented by its Secretary
3. Assistant Commissioner, Madhapur Division, Circle 5, Telangana
4. Assistant Commissioner, Madhapur - II Hyderabad Rural, 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 in the nature of a Writ of Certiorari, calling for records and quashing the order-in-original bearing ref no.

ZD360824110054Q and the DRC-07 dated 27.08.2024 issued by Respondent No.3 under the provisions of Central Goods and Services Tax Act, 2017 and Telangana Goods and Services Tax Act, 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 to dispense with the filing of the certified copy of the order-in-original bearing ref no. ZD360824110054Q and the DRC-07 dated 27.08.2024 issued by Respondent No.3.

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 stay all further proceedings, including recovery proceedings pursuant to Order-bearing ref no. ZD360824110054Q dated 27.08.2024 issued by Respondent No.3.

Counsel for the Petitioner: SRI KAILASH NATH P. S. S.

Counsel for the Respondent No.1: SRI GADI PRAVEEN KUMAR,
DEPUTY SOLICITOR GENERAL OF INDIA

Counsel for the Respondents No.2 to 4: SRI CHAITANYA KIRAN,
AGP REPRESENTING
SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT PLEADER FOR STATE TAX

Counsel for the Respondents: SRI K. RAJESH REDDY, STANDING COUNSEL

WRIT PETITION NO: 17138 OF 2025

Between:

M/s. S.R. Infra Projects, 702, 'B' Block, Fortune Towers, Madhapur, Hyderabad, Telangana, Rep. by its Managing Partner, Mr. Y. Siva Reddy.

...PETITIONER

AND

1. The Deputy Commissioner, (ST)-IV, Enforcement Wing-1, O/o Commissioner of Commercial Taxes, C.T. Complex, Nampally, Hyderabad, Telangana - 500001.

2. The State of Telangana, Rep. by the Principal Secretary to the Government, Revenue (CT) Department, Dr. B.R. Ambedkar Telangana Secretariat Building, Hyderabad, Telangana.

3. The Union of India, rep. by the rep. by its Secretary (Finance), Ministry of Finance, North Block, New Delhi - 110001.

...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 Ex-Parte Order passed by the First Respondent vide DIN. GST/36AAAFY3062A1ZL/19, dated 27-04-2024, for the Financial Year 2018-19 under S. 73 of the TGST and SGST Acts, 2017, which does not contain any Signature/Digital Signature and is an unsigned order, which does not contain valid electronically generated DIN, which was passed without issuing the mandatory intimation in Form DRC-01A, without serving any show cause notice, personal hearing notice or any other notice on the Petitioner as invalid, non-est, not an order in the eye of law, violative of the principles of natural justice, even on merits not sustainable, contrary to law and illegal 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 all further proceedings, including recovery of tax, penalty and interest, pursuant to the impugned Ex-Parte Order passed by the First Respondent vide DIN: GST/36AAAFY3062A1ZL/19, dated 27-04-2024, for the Financial Year 2018-19 under S. 73 of the TGST and SGST Acts, 2017.

Counsel for the Petitioner: SRI G. NARENDRA CHETTY

Counsel for the Respondents No.1 & 2: SRI CHAITANYA KIRAN,
AGP REPRESENTING
SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT PLEADER FOR STATE TAX

Counsel for the Respondent No.3: SRI GADI PRAVEEN KUMAR,
DEPUTY SOLICITOR GENERAL OF INDIA

Counsel for the Respondents: SRI SRIBALA K., STANDING COUNSEL

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.17076, 17102, 17127 and 17138 of 2025

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

Learned counsel Ms.Yammanuru Siri Reddy, Sri Jai Kishan Solanki, Sri Kailash Nath P.S.S. and Sri G.Narendra Chetty, 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/-MOHD. ISMAIL
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Assistant Commissioner (ENFT), Enforcement Unit, HOD Division Telangana.
2. The Deputy Commissioner (ST)- 5, (ENFT) Enforcement Wing- 2 Unit, HOD Division, Telangana
3. The Secretary to Government (Revenue), State of Telangana, State Tax Department, Secretariat, Hyderabad
4. The Deputy Commissioner of State Tax (GST)(ST), STU-1, Saroornagar Division, T.G.
5. The Assistant Commissioner of State Tax, Saroornagar Division, T.G.
6. The Commissioner of State Tax, The State GST Department, State GST Commissioner Office, Nampally, Opp. to Gandhi Bhavan, Hyderabad.
7. The Principal Secretary to the Government, Revenue (CT) Department, State of Telangana, Dr. B.R. Ambedkar Telangana Secretariat Building, Hyderabad, Telangana.
8. The Secretary, Union of India, Ministry of Finance, Department of Revenue, 15, Safdarjung Road, New Delhi - 110001, New Delhi
9. The Assistant Commissioner, Madhapur Division, Circle 5, Telangana
10. The Assistant Commissioner, Madhapur - II Hyderabad Rural, Telangana

11. The Deputy Commissioner, (ST)-IV, Enforcement Wing-1, O/o Commissioner of Commercial Taxes, C.T. Complex, Nampally, Hyderabad, Telangana - 500001.

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

13. Two CCs to SRI SWAROOP OORILLA, Special Government Pleader for State Tax, High Court for the State of Telangana at Hyderabad. [OUT]

14. One CC to SRI JAI KISHAN SOLANKI, Advocate [OPUC]

15. One CC to SRI GADI PRAVEEN KUMAR, Deputy Solicitor General of India [OPUC]

16. One CC to SRI KAILASH NATH P. S. S., Advocate [OPUC]

17. One CC to SRI K. RAJESH REDDY, S.C. for Central Government [OPUC]

18. One CC to SRI G. NARENDRA CHETTY, Advocate [OPUC]

19. One CC to SRI SRIBALA K., Standing Counsel [OPUC]

20. Two CD Copies

MP
GJP

HIGH COURT

DATED:30/06/2025



COMMON ORDER

W.P.Nos.17076, 17102, 17127 and 17138 of 2025

DISPOSING OF THE WRIT PETITIONS

WITHOUT COSTS

(23)
25/7/25