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

WEDNESDAY, THE NINTH 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: 13834, 18495, 18552, 18564, 18587, 18692 & 18735 OF 2025

W.P.No.13834 OF 2025

Between:

RAVINDRA MALATARA, S/o. M Narayana Rao, Aged about - 55 years, Occ. Business, (Proprietor of Mark Engineers) 203, 2nd Floor, A Block, Imperial Apartments, Begumpet, Hyderabad, Telangana - 500016.

...PETITIONER

AND

1. The Assistant Commissioner (ST), Saroor Nagar-1 Circle, Saroor Nagar Division, South Wing, 3rd Floor, Gaganvihar Complex, Opp.Gandhibhavan, Nampally, Hyderabad 500001.
2. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad.
3. The Branch Manager, ICICI Bank, G-2, SMR Vinay Capital, Ashok Nagar, Shobana Colony, Balanagar, Hyderabad, Telangana 500042.

...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 one in the nature of Writ of Mandamus or any other appropriate Writ or Order or Direction declaring the action of the 1st Respondent in passing the Order dated 29.04.2024, Summary of the Order in Form GST DRC-07 dated 29.04.2024, and

Proceedings dated 29.04.2024, levying SGST/CGST/IGST under Section 73(10) of the TGST Act 2017 and Penalty for the tax period 2018-19, that too without any physical or electronic signature both on the show cause notice as well as the adjudication order as well as without providing proper opportunity of being heard and without even issuing Form GST DRC-01A as contemplated under Rule 142(1A) of the Rules, 2017,as arbitrary, contrary to the provisions of the TGSTAct 2017, in violation of Principles of Natural Justice and Rule of Law and contrary to Article 14, 19(1)(g) and 265 of the Constitution of India.

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 direct the 1st respondent to revoke the Garnishee Notice in Form GST DRC-13, dated 28.03.2025 bearing Ref. No.51/SRNR-1/OA/2025, issued by the 1st respondent to the 3rd respondent, pending disposal of the above Writ Petition, as otherwise, the Petitioner will be put to severe loss and hardship.

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 dated 29.04.2024, Summary of the Order in Form GST DRC-07 dated 29.04.2024 and Proceedings dated 29.04.2024passed by the 1st Respondent, for the tax period 2018-19, under the TGST Act 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 P.RAVI SANKARA REDDY

Counsel for the Respondents No.1&2 : SRI SWAROOP OORILLA, Spl.GP FOR STATE TAX

Counsel for the Respondents No.3 : --

W.P.No.18495 OF 2025

Between:

Mrs. Sangeetha Chintoji, M/s. Sri. Bhavani Enterprises, Flat No. 3-4, Ground Floor, Opp UPS School, Gummadidala Jinnaram Mandal, Medchal Malkajgiri, Telangana - 502313.

...PETITIONER

AND

1. The State of Telangana, Department of Revenue (C.T.) Rep., by its Principal Secretary, Dr. B.R. Ambedkar, Secretariat Building, Hyderabad.
2. Assistant Commissioner (ST) (FAC), Medak Circle, Nizamabad Division, 1st Floor, Near Sub-Registrar Office, Ramayampet Main Road, Medak - 502110.
3. Union of India, Rep. by its Principal Secretary, Government of India, Ministry of Finance, 2nd 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 Writ of Mandamus or any other appropriate Writ or Order or Direction declaring (1) the action of the Akio(Respondent in passing the Order, dated 30/08/2024and the Summary of the Order in Form GST DRC-07, dated 30/08/2024, levying SGST/CGST and Penalty, for the tax period 2019-20 under the SGST/CGST Act 2017, without any signature of the Officer concerned either physical or digital in the Order, dated 30.08.2024, Summary of the Order, dated 30.08.2024and Attachment to the Summary of Show Cause Notice in Form GST DRC-01 dated 31/05/2024, are not valid in the eye of law (2) the action of the, Respondent in passing the Orders, without even issuing Form GST DRC-01A as contemplated under Rule 142(1A) of the SGST/CGST Rules 2017, is contrary to the provisions of the Acts (3) the action of the Respondent in issuing Notices and passing the Orders, without generating DIN in the Notices and Orders as per Circular No.128/47/2019-GST, dated 23.12.2019 and as per W.P.No.320 of 2022, dated 18.07.2022 of the Hon'ble Supreme Court, are not valid and consequently set aside the Order, dated 30.08.2024, the Summary of the Order in Form GST DRC-07, dated 30.08.2024 passed by the 2nd Respondent as 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 pleased to suspend the operation of the Order, dated 30.08.2024, the Summary of the Order in Form GST DRC-07, dated 30.08.2024 passed by the,2nd Respondent, for the tax period 2019-20 under the SGST/CGST Act 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 VENKATRAM REDDY MANTUR

Counsel for the Respondents No.1 & 2 : SRI SWAROOP OORILLA, Spl.GP FOR STATE TAX

Counsel for the Respondent No.3 : SRI GADI PRAVEEN KUMAR, DY.SOL.GENERAL

W.P.No.18552 OF 2025

Between:

M/s. Key People Solutions Private Limited, Rep. by its Director, N Krishnama Chary, 6-3-1192, 501, 5th Floor, Block 1, White House, Begumpet, Hyderabad, Telangana-500016.

...PETITIONER

AND

1. Assistant Commissioner (ST), Basheerbagh-II Circle, Abids Division, 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 30.8.2024 passed for the year 2019-20, as improper, vague 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.4,45,879/- and penalty.

Counsel for the Petitioner : SRI GADHAMSETTY NAGA GOURI SHANKAR

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

Counsel for the Respondent No.2 : SRI GADI PRAVEEN KUMAR, DY.SOL.GENERAL

W.P.No.18564 OF 2025

Between:

M/s. Annette Projects Private Limited, Rep. by its Director, Mohd Khurshid Ahmad Khan, Plot No.45, Flat No.201, 2nd Floor, Jayabheri Pine Valley, Gachibowli, Telangana- 500032.

...PETITIONER

AND

1. Assistant Commissioner (ST), Madhapur Circle, Madhapur Division, 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 26.8.2024 passed for the year 2019-20, as improper, vague 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.4,34,930/- and penalty.

Counsel for the Petitioner : SRI GADHAMSETTY NAGA GOURI SHANKAR

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

Counsel for the Respondents No.2 : --

W.P.No.18587 OF 2025

Between:

M/s. Co-Operative Electric Supply Society Limited, 7-5-5, Tahsil Road, Siricilla, Rajanna Sircilla, Telangana-505301 Represented by its Managing Director, Vijender Reddy Potu, S/o Ramaiah Potu

...PETITIONER

AND

1. The State of Telangana, Represented by its Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Hyderabad.
2. The Deputy Commissioner (ST)-I, Enforcement Wing, O/o Commissioner of Commercial Taxes, Department, C.T Complex, Nampally, Hyderabad-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 Writ, Order or Direction more particularly one in the nature of a Writ of Mandamus declaring the impugned Show Cause Notice bearing Reference No. ZD360222003828L in Form GST DRC-01 dated 09-02-2022, including the attachment to the Show Cause Notice and the consequent impugned Order-In-Original bearing Reference No. ZD360424055482F in Form GST DRC-07 dated 25-04-2024, including the attached proceedings, issued and passed by the 2nd Respondent for the Financial Year 2018-19 as being non-est in the eye of law, lacking authentication and signature as against the provisions of CGST/TGST Act. 2017. and to 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 further stay all proceedings in pursuance of the impugned Order-In-Original bearing Reference No. ZD360424055482F in Form GST DRC-07 dated 25-04-2024, including the attached proceedings, issued and passed by the 2nd Respondent for the Financial Year 2018-19 pending disposal of the above writ petition.

Counsel for the Petitioner : SRI T.PRADYOTH

Counsel for the Respondents : SRI SWAROOP OORILLA,
Spl.GP FOR STATE TAX

W.P.No.18692 OF 2025

Between:

M/s. Padmavathi Fastners, Rep. by its Proprietor Mrs. Neeraj Baid 2-2-748, 2-2-90, Pan Bazar, Secunderbad-500003.

...PETITIONER

AND

1. The Assistant Commissioner (State Tax), Ramgopalpet, Ranigunj-2 Circle, Begumpet Division, Secunderabad.
2. The State of Telangana, rep.by its Chief Secretary, And Special Chief Secretary to Government (FAC), State Tax Department, Secretariat, Hyderabad.
3. Union of India, rep.by its Secretary, Ministry of Finance, Government of India, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-11001

...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 declaring the summary of orders in Form GST DRC-07 vide Ref. No. ZD0360424095630C dated 30.04.2024 86 ZD3604240955560 dated 30.04.2024 and the show cause notices in Form GST DRC-01 vide ARN. AD3601240357191 dt.31-01-2024 ARN. AD3606220531765 dated.14-06-2022 passed by the 1st Respondent for the tax period 2018-19 under Section 73 of the CGST and SGST

Act as being a nullity and non-est in law on account of not having any signatures and also contrary to Rule 142(1A) of CGST Rules, 2017 for not issuing Form GST DRC-01A.

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 orders dated 30.04.2024 and proceedings in Form GST DRC-07 vide Ref. No. ZD0360424095630C dated 30.04.2024 & ZD3604240955560 dated 30.04.2024 passed by the 1st Respondent for the tax period 2018-19, pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner : SRI J.DHEERAJ REDDY

Counsel for the Respondents No.1 & 2 : SRI SWAROOP OORILLA, Spl.GP FOR STATE TAX

Counsel for the Respondent No.3 : SRI GADI PRAVEEN KUMAR, DY.SOL.GENERAL

W.P.No.18735 OF 2025

Between:

M/s.Ragi and Ragi Enterprises, 145, R.P.Road, Secunderabad. Rep. by its Partner Mr.Ashith Ragi aged 56 years.

...PETITIONER

AND

1. The Appellate Joint Commissioner (ST), Secunderabad Division, Hyderabad.
2. The Assistant Commissioner (ST), Mahankali Street-R.P.Road, Secunderabad.
3. The Union of India, Rep. by its Secretary, Ministry of Finance, North Block, 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 Wirt of Mandamus or any other appropriate Writ or Order or

Direction declaring. (1) the action of the 1st Respondent in passing the Appeal Order, dated 09/10/2024, without referring to the grounds of appeal and not even discussing the same, while passing the Order, dated 09/10/2024, in a summary manner, confirming the Order, dated 14/06/2023, the Summary of the Order in Form GST DRC-07, dated 14/06/2023 and Computation of Information Recorded by Assessing Authority for DRC-07, dated Nil of the 2nd Respondent, as arbitrary, bias, contrary to the Provisions of the Act and the same is in violation of Principles of Natural Justice and Rule of Law and consequently set aside the Appeal Order, dated 09/10/2024 passed by the 1 st Respondent and the Order, dated 14/06/2023, the Summary of the Order in Form GST DRC-07, dated 14/06/2023 and Computation of Information Recorded by Assessing Authority for DRC-07, dated Nil passed by the 2nd Respondent as null and void. (2) against the Appeal Proceedings of the 1st Respondent, dated 09/10/2024 further appeal cannot be preferred before the Appellate Tribunal, as it is not constituted yet. Hence, the Proceedings of both the Authorities are not valid in the eye of law.

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 Appeal Order, dated 09/10/2024 passed by the Pt Respondent and the Order, dated 14/06/2023, the Summary of the Order in Form GST DRC-07, dated 14/06/2023 and Computation of Information Recorded by Assessing Authority for DRC-07, dated Nil passed by the 2nd Respondent, pending disposal of the Writ Petition, as otherwise, the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner : SRI SHAIK JEELANI BASHA

Counsel for the Respondents No.1 & 2 : SRI SWAROOP OORILLA, Spl.GP FOR STATE TAX

Counsel for the Respondent No.3 : SRI GADI PRAVEEN KUMAR, DY.SOL.GENERAL

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. 13834, 18495, 18552, 18564, 18587, 18692 and 18735 of 2025

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

Learned counsel Sri P.Ravi Sankara Reddy, Sri Venkatram Reddy Mantur, Sri Gadhamsetty Naga Gouri Shankar, Sri T.Pradyoth, Sri J.Dheeraj Reddy and Sri Shaik Jeelani Basha 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, Revenue (CT) Department, Telangana Secretariat, State of Telangana, Hyderabad.
2. The Assistant Commissioner (ST) (FAC), Medak Circle, Nizamabad Division, 1st Floor, Near Sub-Registrar Office, Ramayampet Main Road, Medak - 502110.
3. The Principal Secretary, Government of India, Ministry of Finance, Union of India, 2nd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110 001.
4. The Assistant Commissioner (ST), Saroor Nagar-1 Circle, Saroor Nagar Division, South Wing, 3rd Floor,Gaganvihar Complex, Opp.Gandhibhavan, Nampally, Hyderabad 500001.
5. The Assistant Commissioner (ST), Basheerbagh- II Circle, Abids Division, Telangana.
6. The Assistant Commissioner (ST), Madhapur Circle, Madhapur Division, Telangana
7. The Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, State of Telangana, Hyderabad.
8. The Deputy Commissioner (ST)-I, Enforcement Wing, O/o Commissioner of Commercial Taxes, Department, C.T Complex, Nampally, Hyderabad-500001.
9. The Assistant Commissioner (State Tax), Ramgopalpet, Ranigunj-2 Circle, Begumpet Division, Secunderabad.
10. The Chief Secretary, And Special Chief Secretary to Government (FAC), State Tax Department, State of Telangana, Secretariat, Hyderabad.

(P.T.O)

11. The Appellate Joint Commissioner (ST), Secunderabad Division, Hyderabad.

12. The Assistant Commissioner (ST), Mahankali Street-R.P.Road, Secunderabad.

13. One CC to SRI GADHAMSETTY NAGA GOURI SHANKAR, Advocate [OPUC]

14. One CC to SRI SHAIK JEELANI BASHA, Advocate [OPUC]

15. One CC to SRI J.DHEERAJ REDDY, Advocate [OPUC]

16. One CC to SRI T.PRADYOTH, Advocate [OPUC]

17. One CC to SRI VENKATRAM REDDY MANTUR, Advocate [OPUC]

18. One CC to SRI RAVI SANKARA REDDY P., Advocate [OPUC]

19. One CC to SRI GADI PRAVEEN KUMAR, (Deputy Solicitor General of India), High Court for the State of Telangana at Hyderabad [OPUC]

20. Two CCs to SRI SWAROOP OORILLA, SPL.G.P for State Tax, High Court for the State of Telangana at Hyderabad. [OUT]

21. Two CD Copies.

BSK
MP

HIGH COURT

DATED:09/07/2025



COMMON ORDER

WP.Nos.13834, 18495, 18552, 18564, 18587, 18692 & 18735 OF 2025

DISPOSING OF THE WRIT PETITIONS WITHOUT COSTS

24 MT
16/7/25