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 NO: 18568 OF 2025

Between:

M/s. Vittal Reddy Somireddy, Rep. by its Proprietor, Somireddy Vittal Reddy, PT 53, H.No. 4-53, 1st, BK Enclave, Near Bus Depot, Miyapur, Hyderabad, Telangana- 500049.

...PETITIONER

AND

1. Assistant Commissioner, (ST), Madhapur- II 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 1/5/2024 passed for the year 2018-19, as improper, barred by limitation 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.11,12,306/- and penalty.

Counsel for the Petitioner: SRI GADHAMSETTY NAGA GOURI SHANKAR
Counsel for the Respondent Nos.1 & 3: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax
Counsel for the Respondent No.2: SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

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.18568 of 2025

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

Sri G.N.G.Shankar, learned counsel for the petitioner and Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, for respondent Nos.1 and 3.

2. With the consent, finally heard.

3. Learned counsel for the petitioner raised twin grounds. Firstly, it is submitted that the impugned show cause notice and the final order are documents which are not physically or digitally signed. Secondly, the final order was issued on 01.05.2024, whereas it could have been issued only up to 30.04.2024.

4. Learned Special Government Pleader for State Tax, for respondent Nos.1 and 3, fairly submits that the impugned documents are indeed unsigned, but supported the aspect of delay by contending that the delay is only for one day.

5. This question cropped up in W.P.No.17366 of 2025, dated 01.07.2025, wherein the revenue took similar objection. This Court in the said order recorded as under:-

"3. Learned counsel for the petitioner submits that the show cause notice was issued on 31.01.2024, whereas the final order was passed on 01.05.2024. Thus, it is passed beyond the period of limitation as per Section 73(2) and (10) of the Central Goods and Services Tax Act, 2017 and therefore, the final order may be set aside. Reliance is placed on the order passed by this Court in W.P.No.10895 of 2025, dated 12.06.2025.

4. Learned Special Government Pleader for State Tax vehemently opposed the same and urged that the delay is only of one day which can be included in the previous date. No authority in this regard is produced. Even if it is the delay of one day beyond the limitation, the impugned order cannot sustain judicial scrutiny.

5. Resultantly, the final order dated 01.05.2024 is set aside and the Writ Petition is **allowed**. No order as to costs."

6. In this view of the matter, we are inclined to hold that even if the delay is only of one day, it is beyond the period of statutory limitation and therefore, we deem it proper to follow the view taken in W.P.No.17366 of 2025, dated 01.07.2025.

7. Accordingly, the impugned notice and order in this Writ Petition 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.

8. The Writ Petition is **disposed of** without expressing any opinion on the merits of the case. No costs.

Miscellaneous petitions pending, if any, shall stand closed.

SD/- A.H.S.GOWRI SHANKAR
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. Assistant Commissioner, (ST), Madhapur- II Circle, Madhapur Division, Telangana.
2. The Secretary, Union of India, Ministry of Finance, No.136- A, North Block, New Delhi.
3. The Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Hyderabad, State of Telangana.
4. One CC to SRI GADHAMSETTY NAGA GOURI SHANKAR, Advocate [OPUC]
5. One CC to SRI SWAROOP OORILLA, Special Govt Pleader for State Tax Advocate [OPUC]
6. One CC to SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA [OPUC]
7. Two CD Copies

PSK.
TKS

HIGH COURT

DATED:09/07/2025

ORDER

WP.No.18568 of 2025



DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

24/7/25