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

MONDAY, THE FOURTEENTH 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: 13618, 19074, 19091, 19099 AND 19134 OF 2025**

**W.P.NO: 13618 OF 2025**

**Between:**

M/s VRVS India Private Limited, Rep by its Director Sri Manoj Balakrishnan S/o V.V.Balakrishnan aged 51 Years, 1-3-183/40/46/5 Gandhi Nagar, Kavidiguda, Hyderabad, 500080, Telangana

**...PETITIONER**

**AND**

1. The Joint Commissioner, Secundrabad GST commissionerate GST Bhavan, L.BStadium Road Basheerbagh, Hyderabad-500004.
2. The Commissioner of Central Tax, Central Exice and Service Tax GST Bhavan, L.BStadium Road Basheerbagh, Hyderabad-500004.
3. The State of Telangana, Rep. by its Principal Secretary to Revenue CT Department. Secretariat Buildings, Hyderabad.
4. Central Board of Indirect Taxes and Customs, Department of Revenue. Represented by Its Secretary to Government. New Delhi -110001
5. The Union of India, Rep. by its Secretary Ministry of Finance. Department of Revenue, 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 any Writ or Order or Direction more particularly one in the nature of Writ of Mandamus declaring the action of 1st Respondent in issuing the Impugned ORDER IN ORIGINAL NO.233/2024-25-SEC-ADJN-JC-(GST) dated 19-02-2025 for the Years 2020-21, 2021-22 and 2022-23 issued by the 1st Respondent confirming the (i) Demand of Rs.3,09,36,573/-(IGST) UNDER Section 73(9) of CGST Act2017 read with Section 20 of the IGST Act 2017 (ii) Interest under Section 50(1) of CGST Act 2017 read with Section 20 of the IGST Act (iii) Penalty of Rs.30,93,657/-(IGST) on the tax demand u/s 73 (9) u/s 122(2)(a) of CGST Act r/w Section 20 of IGST Act as the same is contrary to the principles of

natural justice, issuance of consolidated/composite SCN and OIO for (3) years in contravention of the Provisions of CGST Act, which is Contrary to the Apex Court Judgment followed by various High Courts, beyond the Jurisdiction, patently illegal and lacks statutory backing, without authority under law, unreasoned Order, issued with pre-determined mind, arbitrary, with unsigned DRC-07, DRC-01, DRC-1A and violative of Article 19(1)(g), 265, 300A of the Constitution of India, and to set aside the Impugned order.

**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 in pursuance the ORDER IN ORIGINAL NO.233/20241-25-SEC-ADJN-JC-(GST) dated 19-02-2025 for the Years 2020-21, 2021-22 & 2022-23 issued by the 1st Respondent confirming the (i) Demand of Rs.3,09,36.573/-(IGST) UNDER Section 73(9) of CGST Act 2017 read with Section 20 of the IGST Act 2017 (ii) Interest under Section 50(1) of CGST Act 2017 read with Section 20 of the IGST Act (iii) Penalty of Rs.30,93,657/- (IGST) on the tax demand u/s 73 (9) u/s 122(2)(a) of CGST Act r/w Section 20 of IGST Act pending disposal of this writ Petition.

**Counsel for the Petitioner: SRI. T S MURTHY**
**Counsel for the Respondent Nos.1 TO 3: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax**
**Counsel for the Respondent No.4: SRI VIJHAY K.PUNNA, SENIOR SC FOR CBIC**
**Counsel for the Respondent No.5: SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA**

**W.P.NO: 19074 OF 2025**

**Between:**

1. M/s. V R Power Solutions, Rep. by its Managing Partner, Mrs. P. Viji, 10-558/2, Nagaram Village, Keesara Mandal, Medchal Malkajgiri, Telangana-500 083

**...PETITIONER**

**AND**

1. Assistant Commissioner (State Taxes), Keesara-I Circle, Malkajgiri Division, Telangana
2. State of Telangana, Rep. by its Secretary to Government (Revenue), State Tax Department, Secretariat, Hyderabad
3. Union of India, Rep. by its Secretary (Revenue), North Block, New Delhi

**...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 by setting aside the impugned show cause notice dated 31.5.2024 along with proceedings in Form GST DRC-01 vide Ref.No.ZD360524092143G dated 31.5.2024 and order dated 28.8.2024 along with proceedings in Form GST DRC-07 vide Ref.No.ZD3608241199052 dated 28.8.2024 issued by the 151 Respondent for the tax period April, 2019 to March, 2020 without having any signatures as illegal and contrary to the provisions under the Central Goods and Service Tax Act, 2017 and the Telangana Goods and Services Tax Act, 2017 and void in absence of non-compliance of Rule 142 (1A) of the Central Goods and Service Tax Rules, 2017 and Telangana Goods and Services Tax Rules, 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 grant stay of all further proceedings pursuant to the impugned Order dated 28.8.2024 along with proceedings in Form GST DRC-07 vide Ref.No.ZD3608241199052 dated 28.8.2024 issued by the 1st Respondent for the tax period April, 2019 to March, 2020 under the Central Goods and Service Tax Act, 2017 and the Telangana Goods and Services Tax Act, 2017 pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

**Counsel for the Petitioner: SRI K.P.AMARNATH REDDY**

**Counsel for the Respondent Nos.1 & 2: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax**

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

**W.P.NO: 19091 OF 2025**

**Between:**

Hariom Communications LLP, Suit No.6, 4th floor, Plot No.47,48,49, 2nd Avenue, street no.1, sy.no.77/p, Patrika Nagar, Madhapur, Seri Lingampally, Hyderabad, Telangana- 500081 Represented by Authorised signatory V Mr. B. Dipakbhai Rameshbahi, S/o.B. Rameshbhai Aged 47 years, R/o. Bhavani Krupa, Amrut ParK, Street no.3, B/H Alap Green City Raiya Road, Rajkot, Gujarat-360007

**...PETITIONER**

**AND**

1. The Assistant Commissioner of State tax, Madhapur-5 Circle, 12th floor, Gagan Vihaar building, Opposite Gandhi Bhavan, Nampally, Hyderabad- 500 001
2. 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, order, or direction or plea one in the nature of writ of mandamus declaring

(a) That impugned order in FORM GST DRC-07 bearing Reference No. ZD3608241399305 dated 30/08/2024 issued by the Respondent No. 1 under the provisions of CGST/TGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction, without authority of law apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, 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 stay operation of impugned order in FORM GST DRC-07 bearing Reference No. ZD3608241399305 dated 30/08/2024 issued by the Respondent No.1.

**Counsel for the Petitioner: SRI P.VENKAT PRASAD**

**Counsel for the Respondents: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax**

**W.P.NO: 19099 OF 2025**

**Between:**

Charter Global Technologies Pvt. Ltd, Having its office at Plot no 56/8, 3rd floor Power Mech IT Park, Jubilee Enclave Madhapur, Hyderabad, Telangana - 500081 Represented by its Authorised Signatory

**...PETITIONER**

**AND**

1. State Tax Officer, Hyderguda-Ashok Nagar, Abids Division, Hyderabad
2. 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, order, or direction more particularly one in the nature of Writ of Mandamus declaring the impugned Summary of the Order in Form DRC-07 vide Ref. No. ZD360225070614H dt. 24.02.2025 along with Attachment to Demand order passed by the 1st Respondent and Summary of Show Cause Notice in Form DRC-01 vide Ref. No. ZD361124032866D dt. 27.11.2024 along with attachment issued by the 1st Respondent for the tax period April, 2020 to March, 2021 as illegal, arbitrary and non-est in law and consequently set aside the impugned order and show cause notice.

**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 stay all further proceedings pursuant to the Order in Form DRC-07 vide Ref. No. ZD360225070614H dt. 24.02.2025 passed by the 1st Respondent for the tax period April, 2020 to March, 2021.

**Counsel for the Petitioner: SRI MOHD MUKHAIRUDDIN**
**Counsel for the Respondents: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax**

**W.P.NO: 19134 OF 2025**

**Between:**

M/s. Parijatha Homes and Developers Pvt. Ltd., (Rep by its Chairman) Flat No. 109, 1St Floor, G.B.S. Enclave, Motivalley, Tirumalgherry, Hyderabad-500015

**...PETITIONER**

**AND**

1. State Tax Officer (ST), Begumpet II Circle, Begumpet Division 6-3-789, 6th Floor Pavani Prestige, Ameerpet, Hyderabad, Telangana 500016.
2. 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 by setting aside the unsigned Impugned Form GST DRC-01A dt.21.11.2024 vide Ref No. ZD361124021253Z along with Attachment to Show Cause Notice in Form GST DRC-01 dt. 21.11.2024, unsigned impugned Show Cause Notice in Form GST DRC-01 dt.07.12.2024 vide Ref. No. ZD361224008640T and consequential impugned Order dt.20.02.2025 along with Order in Form GST DRC-07 dt.20.02.2025 vide Ref No. ZD360225055106N issued by the 1St Respondent for the tax period April 2020 to March 2021 without having any signature or authentication 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 impugned Order dt.20.02.2025 along with Order in Form GST DRC-07 dt.20.02.2025 vide Ref No. ZD360225055106N of the 1st Respondent for the tax period April 2020 to March 2021 pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship."

**Counsel for the Petitioner: M/s. YAMMANURU SIRI REDDY**
**Counsel for the Respondents: SRI SWAROOP OORILLA, Special Govt Pleader 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.13618, 19074, 19091, 19099 and 19134 of 2025**

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

Learned counsel Sri T.Srinivasa Murthy, Sri K.P.Amarnath Reddy, Sri P.Venkat Prasad, Sri Mohd. Mukhairuddin and Ms. Yammanuru Siri Reddy for the petitioners; Sri Vijhay K.Punna, learned Senior Standing Counsel for CBIC and Sri Swaroop Oorilla, learned Special Government Pleader 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**

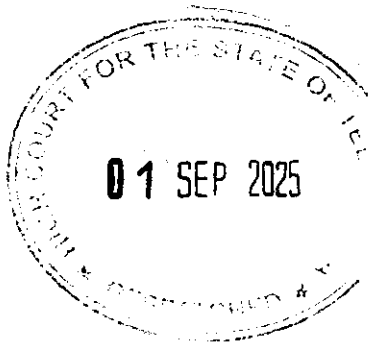
1. State Tax Officer (ST), Begumpet II Circle, Begumpet Division 6-3-789, 6th Floor Pavani Prestige, Ameerpet, Hyderabad, Telangana 500016.
2. State Tax Officer, Hyderguda-Ashok Nagar, Abids Division, Hyderabad
3. The Assistant Commissioner of State tax, Madhapur-5 Circle, 12th floor, Gagan Vihaar building, Opposite Gandhi Bhavan, Nampally, Hyderabad- 500 001.
4. Assistant Commissioner (State Taxes), Keesara-I Circle, Malkajgiri Division, Telangana
5. The Secretary to Government (Revenue), State Tax Department, Secretariat, Hyderabad, State of Telangana.
6. The Joint Commissioner, Secunderabad GST commissionerate GST Bhavan, L.B.Stadium Road Basheerbagh, Hyderabad-500004.
7. The Commissioner of Central Tax, Central Exice and Service Tax GST Bhavan, L.BStadium Road Basheerbagh, Hyderabad-500004.
8. The Principal Secretary to Revenue CT Department, Secretariat Buildings, Hyderabad, State of Telangana.
9. The Secretary to Government Central Board of Indirect Taxes and Customs, Department of Revenue, New Delhi -110001

10. The Secretary Ministry of Finance, Union of India, Department of Revenue, New Delhi-11001
11. One CC to SRI T.S.MURTHY, Advocate [OPUC]
12. One CC to SRI K.P.AMARNATH REDDY, Advocate [OPUC]
13. One CC to SRI P.VENKAT PRASAD, Advocate [OPUC]
14. One CC to SRI MOHD. MUKHAIRUDDIN, Advocate [OPUC]
15. One CC to M/s. YAMMANURU SIRI REDDY, Advocate [OPUC]
16. One CC to SRI GADI PRAVEEN KUMAR, DY. SOLICITOR GENERAL OF INDIA [OPUC]
17. One CC to SRI VIJHAY K. PUNNA, SENIOR SC FOR CBIC [OPUC]
18. One CC to SRI SWAROOP OORILLA, Special Govt Pleader for State Tax [OPUC]
19. Two CD Copies

PSK.
PVL

HIGH COURT

DATED:14/07/2025




COMMON ORDER

WP.Nos.13618, 19074, 19091, 19099 AND 19134 of 2025

DISPOSING OF THE WRIT PETITIONS WITHOUT COSTS

21 MT 13/8/26