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

MONDAY ,THE TWENTY FIRST DAY OF APRIL
TWO THOUSAND AND TWENTY FIVE

**PRESENT**

**THE HONOURABLE THE ACTING CHIEF JUSTICE SUJOY PAUL**
**AND**
**THE HONOURABLE SMT JUSTICE RENUKA YARA**

**WRIT PETITION NOS: 3581,4073,3584 AND 6034 OF 2025**

**WRIT PETITION NO: 3581 OF 2025**

**Between:**

M/s.Gee Kay Steel Corporation, 1-8-32/5, 2nd Floor, Bapubagh Colony, S.D.Road, Secunderabad - 500 003, State of Telangana. Rep. by its Proprietor Mr.Gopal Kishan Agarwal

**...PETITIONER**

**AND**

1. The Assistant Commissioner (ST), M.G.Road-S.D.Road Circle, Begumpet Division, Hyderabad.
2. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad.
3. The Union of India, Rep. by its Secretary, Department of Revenue, Ministry of Finance, New Delhi.
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 - 100 001. (2nd to 4th Respondents are not necessary parties)

**...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 1st Respondent in passing the Order, dated 18/09/2024, the Summary of the Order in Form GST DRC-07, dated 18/09/2024 and the Summary of Assessment Order, dated 18/09/2024 under Section 74 of the CGST/SGST Act 2017, instead of under Section 73 of the CGST/SGST Act 2017, for the tax period August 2020, without considering the detailed objections of the Petitioner, dated 14/02/2024, without generating verifiable Document Identification Number (DIN), without providing sufficient opportunity of being heard to the Petitioner, after submission of objections, without signature in the Order, dated 18/09/2024, the Summary of the Order in Form GST

DRC-07, dated 18/09/2024, as arbitrary, contrary to the provisions of the CGST/SGST Act, not valid in the eye of law, in violation of Principles of Natural Justice and Rule of Law, and contrary to the Article 14, 19(2)(g) and 265 of the Constitution of India, (2) the action of the 1st Respondent in not issuing the Form GST DRC-01A, as contrary to Section 169 of the CGST/SGST Acts 2017 read with Rule 142(1A) of the CGST/SGST Acts 2017, (3) the action of the 1St Respondent in levying tax, interest and penalty under Section 74 of the CGST/SGST Act, for the tax period August 2020, though the Petitioner has Invoices and Bank Statement for payment proof, as illegal, arbitrary, improper, unfair, violating articles 14, 19(1(g), 21 and 300A of the Constitution of India (4) invoking Section 74 of the CGST/SGST Act 2017 by passing the Order, dated 18/09/2024, the Summary of the Order, dated 18/09/2024 and the Summary of Assessment Order. dated 18/09/2024 for the tax period August 2020, taking extended period of limitation, is 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 Order. dated 18/09/2024, the Summary of the Order in Form GST DRC-07, dated 18/09/2024 and the Summary of Assessment Order, dated 18/09/2024 passed by the 1st Respondent for the tax period August 2020 under Section 74 of the CGST/SGST Acts 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. SHAIK JEELANI BASHA**

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

**Counsel for the Respondent No.3: SRI PULIMAMIDI SHASHIDHAR SC FOR CENTRAL GOVERNMENT**

**Counsel for the Respondent No.4: SRI DOMINIC FERNANDES SC FOR CBIC**

**WRIT PETITION NO: 4073 OF 2025**

**Between:**

M/s.Gee Kay Steel Corporation, 1-8-32/5, 2nd Floor, Bapubagh Colony, S.D.Road, Secunderabad - 500 003. State of Telangana. Rep. by its Proprietor Mr.Gopal Kishan Agarwal

**...PETITIONER**

**AND**

1. The Assistant Commissioner (ST), M.G.Road-S.D.Road Circle, Begumpet Division, Hyderabad.
2. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad.

3. The Union of India, Rep. by its Secretary, Department of Revenue, Ministry of Finance, New Delhi.

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 - 100 001. (2nd to 4th Respondents are not necessary parties)

**...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 order or direction declaring. (1) the action of the 1st Respondent in passing the Order, dated 19.09.2024, the Summary of the Order in Form GST DRC-07, dated 19.09.2024 and the Summary of Assessment Order, dated 19.09.2024 under Section 74 of the CGST/SGST Act 2017, instead of under Section 73 of the CGST/SGST Act 2017, for the tax period September 2019, without generating verifiable Document Identification Number (DIN), without providing sufficient opportunity of being heard to the Petitioner, without signature in the Order, dated 19.09.2024, the Summary of the Order in Form GST DRC-07, dated 19.09.2024, as arbitrary, contrary to the provisions of the CGST/SGST Act, not valid in the eye of law, in violation of Principles of Natural Justice and Rule of Law, and contrary to the Article 14, 19(2)(g) and 265 of the Constitution of India (2) the action of the 1st Respondent in not issuing the Form GST DRC-01A, as contrary to Section 169 of the CGST/SGST Act 2017 read with Rule 142(1A) of the CGST/SGST Act 2017 (3) the action of the 1st Respondent in levying tax, interest and penalty under Section 74 of the CGST/SGST Act, for the tax period September 2019. though the Petitioner has Invoices and Bank Statement for payment proof, as illegal, arbitrary, improper, unfair, violating articles 14, 19(1(g), 21 and 300A of the Constitution of India, (4) invoking Section 74 of the CGST/SGST Act 2017 by passing the Order, dated 19.09.2024, the Summary of the Order, dated 19.09.2024 and the Summary of Assessment Order, dated 19.09.2024 for the tax period September 2019, taking extended period of limitation, is 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 Order, dated 19.09.2024, the Summary of the Order in Form GST DRC-07, dated 19.09.2024 and the Summary of Assessment Order, dated 19.09.2024 passed by the 1st Respondent for the tax period September 2019 under Section 74 of the CGST/SGST Acts 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. SHAIK JEELANI BASHA**

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

**Counsel for the Respondent No.3: SRI PULIMAMIDI SHASHIDHAR SC FOR CENTRAL GOVERNMENT**

**Counsel for the Respondent No.4: SRI DOMINIC FERNANDES SC FOR CBIC**

**WRIT PETITION NO: 3584 OF 2025**

**Between:**

M/s.Gee Kay Steel Corporation, 1-8-32/5, 2nd Floor, Bapubagh Colony, S.D.Road, Secunderabad - 500 003. State of Telangana. Rep. by its Proprietor Mr.Gopal Kishan Agarwal

**...PETITIONER**

**AND**

1. The Assistant Commissioner (ST), M.G.Road-S.D.Road Circle, Begumpet Division, Hyderabad.
2. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad.
3. The Union of India, Rep. by its Secretary, Department of Revenue, Ministry of Finance, New Delhi.
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 - 100 001.

**...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 1St Respondent in passing the Order, dated 18/09/2024, the Summary of the Order in Form GST DRC-07, dated 18/09/2024 and the Summary of Assessment Order, dated 18/09/2024 under Section 74 of the CGST/SGST Acts 2017, instead of under Section 73 of the CGST/SGST Acts 2017, for the tax period April 2020, without considering the detailed objections of the Petitioner, dated 15/02/2024, without generating verifiable Document Identification Number (DIN), without providing sufficient opportunity of being heard to the Petitioner, after submission of objections, without signature in the Order, dated 18/09/2024, the Summary of the Order in Form GST DRC-07, dated 18/09/2024, as arbitrary, contrary to the provisions of the CGST/SGST Acts 2017, not valid in the eye of law, in violation of Principles of Natural Justice and Rule of Law. and contrary to the Article 14, 19(2)(g) and 265 of the Constitution of India. (2) the action of the 1st Respondent in not issuing_ the Form GST DRC-01A, as contrary to Section 169 of the CGST/SGST Acts 2017 read with Rule 142(1A) of the CGST/SGST Acts 2017. (3) the action of the 1st Respondent in levying tax, interest and penalty under Section 74 of the CGST/SGST Acts 2017, for the tax period April 2020, though the Petitioner has Invoices and Bank Statement for payment proof, as illegal, arbitrary, improper, unfair, violating articles 14, 19(1(g), 21 and 300A of the Constitution of India. (4) invoking Section 74 of the CGST/SGST Acts 2017 by passing the Order, dated 18/09/2024, the Summary of

the Order, dated 18/09/2024 and the Summary of Assessment Order, dated 18/09/2024 for the tax period April 2020, taking extended period of limitation, is 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 Order, dated 18/09/2024, the Summary of the Order in Form GST DRC-07, dated 18/09/2024 and the Summary of Assessment Order, dated 18/09/2024 passed by the 1st Respondent for the tax period April 2020 under Section 74 of the CGST/SGST Acts 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. SHAIK JEELANI BASHA**

**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**

**Counsel for the Respondent No.4: SRI DOMINIC FERNANDES SC FOR CBIC**

**WRIT PETITION NO: 6034 OF 2025**

**Between:**

M/s.Gee Kay Steel Corporation, 1-8-32/5, 2nd Floor, Bapubagh Colony, S.D.Road, Secunderabad - 500 003. State of Telangana. Rep. by its Proprietor Mr.Gopal Kishan Agarwal

**...PETITIONER**

**AND**

1. The Assistant Commissioner (ST), M.G.Road-S.D.Road Circle, Begumpet Division, Hyderabad.
2. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad.
3. The Union of India, Rep. by its Secretary, Department of Revenue, Ministry of Finance, New Delhi.
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 - 100 001.

**...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 1St Respondent in passing the Order, dated

18.09.2024, the Summary of the Order in Form GST DRC-07, dated 18.09.2024 and the Summary of Assessment Order, dated 18.09.2024 under Section 74 of the CGST/SGST Act 2017, instead of under Section 73 of the CGST/SGST Act 2017, for the tax period April 2020, without considering the detailed objections of the Petitioner, dated 15.02.2024, without generating verifiable Document Identification Number (DIN), without providing sufficient opportunity of being heard to the Petitioner, after submission of objections, without signature in the Order, dated 18.09.2024, the Summary of the Order in Form GST DRC-07, dated 18.09.2024, as arbitrary, contrary to the provisions of the CGST/SGST Acts 2017, not valid in the eye of law, in violation of Principles of Natural Justice and Rule of Law, and contrary to the Article 14, 19(2)(g) and 265 of the Constitution of India, (2) the action of the 1st Respondent in not issuing the Form GST DRC-01A, as contrary to Section 169 of the CGST/SGST Acts 2017 read with Rule 142(1A) of the CGST/SGST Acts 2017, (3) the action of the 1st Respondent in levying tax, interest and penalty under Section 74 of the CGST/SGST Acts 2017, for the tax period April 2020, though the Petitioner has Invoices and Bank Statement for payment proof, as illegal, arbitrary, improper, unfair, violating articles 14, 19(1(g), 21 and 300A of the Constitution of India, (4) invoking Section 74 of the CGST/SGST Acts 2017 by passing the Order, dated 18.09.2024, the Summary of the Order, dated 18.09.2024 and the Summary of Assessment Order, dated 18.09.2024 for the tax period April 2020, taking extended period of limitation, is 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 Order, dated 18.09.2024, the Summary of the Order in Form GST DRC-07, dated 18.09.2024 and the Summary of Assessment Order, dated 18.09.2024 passed by the 1st Respondent for the tax period April 2020 under Section 74 of the CGST/SGST Acts 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. SHAIK JEELANI BASHA**

**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 SC FOR CENTRAL GOVT**

**Counsel for the Respondent No.4: SRI DOMINIC FERNANDES SC FOR CBIC**

**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.3581, 4073, 3584 and 6034 of 2025**

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

Sri Shaik Jeelani Basha, learned counsel 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**. 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/- P. CH NAGA BHUSHAMBA**
**DEPUTY REGISTRAR**

**//TRUE COPY//**

**SECTION OFFICER**

**To,**

1. The Assistant Commissioner (ST), M.G.Road-S.D.Road Circle, Begumpet Division, Hyderabad.
2. The Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad.
3. The Secretary, Department of Revenue, Ministry of Finance, New Delhi.
4. The Chairman, Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi - 100 001. (2nd to 4th Respondents are not necessary parties)
5. One CC to SRI. SHAIK JEELANI BASHA Advocate [OPUC]
6. One CC to SRI DOMINIC FERNANDES SC FOR CBIC [OPUC]
7. One CC to SRI. PULIMAMIDI SHASHIDHAR REDDY SC FOR CENTRAL GOVT [OPUC]
8. One CC to Sri Gadi Praveen Kumar, Deputy Solicitor General of India [OPUC]
9. Two CCs to GP for STATE TAX, High Court for the State of Telangana at Hyderabad. [OUT]
10. Two CD Copies

KKS
KKS

**HIGH COURT**

**HAC,J &**
**RY,J**

**DATED:21/04/2025**




**COMMON ORDER**

**WP.Nos.3581,4073,3584 and 6034 of 2025**

**DISPOSING THE WRIT PETITIONS**
**WITHOUT COSTS**

(13) PA 1/7/25