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

FRIDAY, THE TWENTIETH DAY OF JUNE
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE THE ACTING CHIEF JUSTICE SUJOY PAUL
AND

THE HONOURABLE SMT JUSTICE RENUKA YARA

WRIT PETITION NOS: 716, 15952, 15954 AND 15970 OF 2025

W.P.No.716 of 2025

Between:

M/s Mussadilal Jewellers Exporters Pvt. Ltd., 6-3-679, Elite Plaza, Punjagutta, Hyderabad (State of Telangana) 500082 rep. by its Director Mohanlal Gupta S/o Late Bhagwat Swarup Gupta, R/o Hyderabad.

AND **.....PETITIONER**

1. Assistant Commissioner(ST), Khairtabad - Somajiguda -I Circle,Punjagutta Division, Mayur Kushal Complex, Abids, Hyderabad.
2. Joint Commissioner of State Tax, Punjagutta Division, Hyderabad.
3. Commissioner of State Goods Service Taxes, 1st Floor, Commissioner of Commercial Taxes Building, Government of reiangana, Nampally, Hyderabad.
4. The State of Telangana, rep. by its Principal Secretary, 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 Writ of Mandamus or any other appropriate Writ order or direction under Article 226 of the Constitution of India in (1) declaring the two orders dt.31-08-2024 passed by the 1st respondent under section 73 of the TGST and CGST Act, 2017, for the financial year April, 2019 to March, 2020 vide GSTIN/ID No.GST/36AAECM4985B1ZF dt,31-08-2024 and GSTIN/ID No.

36AAECM4985B1ZF dt.31-08-2024 in the absence of dealing with the reply dt.30-08-2024,(2) without extending personal hearing before passing the impugned orders as sought by the petitioner and (3) the impugned orders dt.31-08-2024 are unsigned, without following the due process of law as prescribed under the GST Act, 2017, as arbitrary illegal and quite contrary to law consequently declare the same as illegal, unenforceable and unsustainable on merits.

I.A.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 disputed tax under the CGST, SGST, IGST and penalty of Rs.64.38,657/- and Rs.22,85,300/- pursuant to the two orders dt.31-08-2024 issued under section 73 of the CGST Act, 2017 passed by the 1st respondent for the financial year 2019-20 vide GSTIN/ID . No. GST/36AAECM4985B1ZF dt,31-08-2024 and GSTIN/ID No. 36AAECM4985B1ZF DT.31-08-2024 pending disposal of the above writ petition.

Counsel for the Petitioner : SRI TEJPRAKASH TOSHNIWAL

Counsel for the Respondents : SRI T.CHAITANYA KIRAN, LEARNED ASSISTANT G.P REPRESENTING SRI SWAROOP OORILLA, LEARNED SPECIAL GOVT PLEADER FOR STATE TAX

W.P.NO:15952 OF 2025

Between:

M/s. Devi Engineering and Constructions Private Limited,, Flat No. 103, Omega Alekya Apartment, Officers Colony, A.S. Rao Nagar, ECIL, Hyderabad, Telangana 500062, Rep. by its Managing Director, Mr. J.V. Gangadhar.

.....PETITIONER

AND

1. The Assistant Commissioner (ST), Keesara-II Circle, Malkajgiri Division, 5-9-279, 5th Floor, C Block, Mayur Kushal Complex, Beside Chermas, Abids, Hyderabad 500001, Telangana.
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 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 holding that the impugned Ex-Parte Assessment Order in Form GST-DRC-07 passed by the First Respondent vide Reference No. ZD360824048324A, dated 16/08/2024, for the Financial Year 2019-20 under the IGST Act, 2017, which is an unsigned order and which does not contain DIN is invalid, not an order in the eye of law, deemed to have never been issued, violative of the principles of natural justice, contrary to law and illegal and consequently set aside the same.

I.A.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, pursuant to the impugned Ex-Parte Assessment Order in Form GST-DRC-07 passed by the First Respondent vide Reference No. ZD360824048324A, dated 16-08-2024, passed by the First Respondent, for the Financial Year 2019-20 under the IGST Act, 2017.

Counsel for the Petitioner : SRI G.NARENDRA CHETTY

Counsel for the Respondents : SRI T.CHAITANYA KIRAN, LEARNED ASSISTANT G.P REPRESENTING SRI SWAROOP OORILLA, LEARNED SPECIAL GOVT PLEADER FOR STATE TAX

W.P.NO:15954 OF 2025

Between:

M/s. Nishanth Infra Developers Private Limited., Plot No. 1, H. No. 4-7/10, Gandhi Nagar Colony, Meerpet, Ranga Reddy District, Telangana - 500097, Rep. by its Director Mr. Gattamaneni Madhava Rao.

.....PETITIONER

AND

1. The State Tax Officer, Saroornagar-2 Circle, Saroornagar Division, South Wing, 3rd Floor, Gaganvihar Complex, Opp. Gandhi Bhavan, M.J. Road, Nampally, Hyderabad - 500001, Telangana.
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 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 Assessment Order in Form GST DRC-07 passed by the First Respondent for the Financial Year 2020-21 under Section 73 of the CGST/SGST Acts, 2017, vide DIN. GST/ 36AAECN3841M1Z6/2020-21, dated 28-02-2025, which does not contain any Signature or Digital Signature, which does not contain electronically generated DIN, and which was passed pursuant to a Show Cause Notice which itself does not contain Signature or Digital Signature and does not contain electronically generated DIN, and which even on merits is no sustainable, is invalid, non-est, deemed to have never been issued, not an order in the eye of law, and illegal and consequently set aside the same.

I.A.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 and interest, pursuant to the impugned Assessment Order in Form GST DRC-07 passed by the First Respondent for the Financial Year 2020-21 under Section 73 of the CGST/SGST Acts, 2017, vide DIN. GST/ 36AAECN3841M1Z6/2020-21, dated 28-02-2025.

Counsel for the Petitioner : SRI G.NARENDRA CHETTY

Counsel for the Respondents : SRI T.CHAITANYA KIRAN, LEARNED ASSISTANT G.P REPRESENTING SRI SWAROOP OORILLA, LEARNED SPECIAL GOVT PLEADER FOR STATE TAX

W.P.NO:15970 OF 2025

Between:

M/s.Power Link Systems, 11/182/5, Shivalaya Road, Fathenagar, Balanagar, Medchal Malkajgiri, Telangana -500 018, represented by its Proprietor, Sri Bhaskara Chary Vuppaloju.

AND **.....PETITIONER**

1. Assistant Commissioner (ST), Fatehnagar Circle, Hyderabad Rural Division, Hyderabad.
2. The Branch Manager, ICICI Bank, Sanjeeva Reddy Nagar Branch, Hyderabad.
3. The State of Telangana, represented by its Principal Secretary, Revenue Department (Commercial Taxes), Telangana 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 or Order or direction particularly one in the nature of Writ of Mandamus setting aside the Show Cause Notice and impugned Assessment Order passed by the first respondent in Form GST DRC -07, in Reference No.ZD3608240564454, dated 17.08.2024, thereby levied tax amounting to Rs.5,76,068/-, (CGST amounting to Rs.2,88,034/- plus SGST amounting to Rs.2,88,034/-), for the tax period 2019-20, that have been uploaded in the GST portal without either physically nor digitally signed which is contrary to the Rule 26 (3) of the CGST Rules 2017, as illegal ,arbitrary, ab initio void, contrary to the provisions of CGST Act and Rules, 2017 and TGST Act and Rules, 2017, contrary to the law laid down by the judicial pronouncement of this Hon'ble Court and Hon'ble High Courts of Delhi, Bombay and Andhra Pradesh and without authority of law.

I.A.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 pending disposal of the Writ Petition suspend the operation of the impugned Garnishee Notice / Bank Attachment issued by the first respondent in Form GST DRC 13, dated 18.03.2025, to the bankers of the petitioner firm i.e., the second respondent herein.

I.A.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 pending disposal of the Writ Petition grant stay of all further proceedings arising in pursuance of the impugned Assessment Order passed by the first respondent in Form GST DRC — 07, in Reference No.ZD3608240564454, dated 17.08.2024, for the tax period 2019-20.

Counsel for the Petitioner : SRI S.SURI BABU

Counsel for the Respondents : SRI T.CHAITANYA KIRAN, LEARNED ASSISTANT G.P REPRESENTING SRI SWAROOP OORILLA, LEARNED 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.716, 15952, 15954 and 15970 of 2025

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

Learned counsel Sri Tejprakash Toshniwal, Sri G.Narendra Chetty, and Sri S.Suri Babu, 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 (ST), Fatehnagar Circle, Hyderabad Rural Division, Hyderabad.
2. The Branch Manager, ICICI Bank, Sanjeeva Reddy Nagar Branch, Hyderabad.
3. The Principal Secretary, Revenue Department (Commercial Taxes), Telangana Secretariat, State of Telangana at Hyderabad.
4. One CC to SRI S.SURI BABU, Advocate [OPUC]
5. One CC to SRI SWAROOP OORILLA, LEARNED SPECIAL GOVT PLEADER FOR STATE TAX, Advocate [OPUC]
6. One CC to SRI TEJPRAKASH TOSHNIWAL, Advocate (OPUC)
7. One CC to SRI G.NARENDRA CHETTY, Advocate (OPUC)
8. Two CD Copies

SA
GJP

HIGH COURT

DATED:20/06/2025



COMMON ORDER

WP.Nos.716, 15952,
15954 AND 15970 of 2025

DISPOSING OF THE WRIT PETITIONS

WITHOUT COSTS.

(10)
17/7/25