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

MONDAY ,THE SEVENTH 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: 18077,18080,18083,18091,18125,18133,18161&18182 OF 2025

Between:

M/s. VAMANA ENERGY PRIVATE LIMITED, Rep. by its Manager, Mr N SUNEEL KUMAR, 8-2-293/82/L/79/C, ROAD NO-12, Sri venkateshwara Housing Society,MLA Colony, Banjara Hills, Hyderabad,Telangana- 500034.

...PETITIONER

AND

1. The Assistant Commissioner (ST), Jubliehills II Circle, Panjagutta Division, Telangana.
2. The Union of India, Rep. by the Secretary, Ministry of Finance, No.136-A, North Block, New Delhi- 110001.
3. The State of Telangana, Rep. by the Principal Secretary to Government, Revenue (CT-II) Department, Telangana Secretariat Building, 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 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 21/08/2024 passed for the year 2019-2020, as improper, illegal, contrary to facts 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.4,58,576/- CGST and Rs.4,58,576 /- SGST

Counsel for the Petitioner: SRI. MUKTINUTALAPATI RAMACHANDRA MURTHY

Counsel for the Respondent Nos.1&3: SRI T. CHAITANYA KIRAN AGP REPRESENTING FOR SRI SWAROOP OORILLA Special Govt Pleader for State Tax

Counsel for the Respondent No.2: SRI GADI PRAVEEN KUMAR DY. SOLICITOR GENERAL OF INDIA

WRIT PETITION NO: 18080 OF 2025

Between:

M/s. Shriyan Polymers, Sy.No.245/P1,P2, Keshapur Village, Nizamabad, Telangana - 503230, Rep., by its Managing Partner. Mr. Konda Shravan Kumar.

...PETITIONER

AND

1. The State of Telangana, Department of Revenue (C.T.) Rep., by it Principal Secretary.
2. Appellate Joint Commissioner of State Tax, Secunderabad Division, 5th Floor, C.T. Complex, Nampally, Hyderabad.
3. Assistant Commissioner, (S.T)(FAC), Nizamabad I and II Circle, Nizamabad.
4. State Tax Officer, Nizamabad 1 and 2, Nizamabad.
5. Union of India, rep. by its Principal Secretary, Government of India, Ministry of Finance, 3rd 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 an appropriate Writ, Order or Direction, more particularly in the nature of MANDAMUS declaring that the impugned Assessment Order in DRC-07 under section 73 and attachment to DRC-07 dated 30.04.2024 passed by the 4th Respondent for the period 2018-19 vide reference ZD3604240945644 under GST Acts, 2017, without electronically generated DINs and also without the signature on show cause notice in DRC-01A and DRC-01 and summary of the order in DRC-07 either manually or digitally as invalid and deemed to have never have issued, violative of the principles of natural justice arbitrary, capricious, and consequently set aside the order passed by the 2nd respondent/appellate authority dated 29.04.2025 as illegal and 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, including recovery of tax, interest and penalty, pursuant to the impugned assessment order dated 30.04.2024 passed by the 4th Respondent vide reference ZD3604240945644 and as confirmed by the 2nd respondent order dated 29.04.2025 for the period 2018-19 under CGST / SGST

Act 2017 as otherwise the petitioner will be put irreparable loss and severe hardship

Counsel for the Petitioner: SRI. VENKATRAM REDDY MANTUR

Counsel for the Respondent Nos.1 TO 4: SRI T. CHAITANYA KIRAN AGP REPRESENTING FOR SRI SWAROOP OORILLA Special Govt Pleader for State Tax

Counsel for the Respondent No.5: SRI GADI PRAVEEN KUMAR DY. SOLICITOR GENERAL OF INDIA

WRIT PETITION NO: 18083 OF 2025

Between:

M/s. VAMANA ENERGY PRIVATE LIMITED, Rep. by its Manager, Mr N SUNEEL KUMAR, 8-2-293/82/L/79/C, ROAD NO-12, Sri venkateshwara Housing Society,MLA Colony, Banjara Hills, Hyderabad,Telangana- 500034.

...PETITIONER

AND

1. The Assistant Commissioner (ST), Jubliehills II Circle, Panjagutta Division, Telangana.
2. The Union of India, Rep. by the Secretary, Ministry of Finance, No.136-A, North Block, New Delhi- 110001.
3. The State of Telangana, Rep. by the Principal Secretary to Government, Revenue (CT-II) Department, Telangana Secretariat Building, 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 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 25.02.2025 passed for the year 2020-2021, as improper, illegal, contrary to facts 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.3,35,871 CGST and Rs.3,35,871 /- SGST and proposed interest of Rs. 2,36,361 I- CGST and Rs. 2,36,361 /- SGST along with penalty of Rs. 33,587 /- CGST and Rs. 33,587 /- SGST

Counsel for the Petitioner:SRI. MUKTINUTALAPATI RAMACHANDRA MURTHY

Counsel for the Respondent Nos.1&3: SRI T. CHAITANYA KIRAN AGP REPRESENTING FOR SRI SWAROOP OORILLA Special Govt Pleader for State Tax

Counsel for the Respondent No.2: SRI GADI PRAVEEN KUMAR DY. SOLICITOR GENERAL OF INDIA

WRIT PETITION NO: 18091 OF 2025

Between:

M/s. M. Bhaskar, Contractor, 9-139, Pentlavelly Village, Pentlavelly Sub-Division, Nagarkurnool District, Telangana - 509105, Rep. by its Proprietor, Mr. M. Bhaskar.

...PETITIONER

AND

1. The Assistant Commissioner (ST), Wanaparthy Circle, Nalgonda Division, Plot No.4, 5, 6 and 7, Near 1st Railway Gate, Kurnool Road, Gadwal, Mahabubnagar District, Telangana- 509125.
2. The State of Telangana, Rep. by the Principal Secretary to the Government, 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 Ex-Parte Assessment Order passed by the First Respondent vide Reference No. ZD3608240613657, dated 18/08/2024, for the Financial Year 2019 -20, under the CGST and SGST Acts, 2017, which does not contain any signature/digital signature and is an unsigned order, which does not contain DIN, which was passed pursuant to a show cause notice which itself does not contain either signature/digital signature or DIN, without serving show cause notice, without issuing personal hearing notice, and imposing double taxation, is invalid, non-est, deemed to have never been issued, contrary to law and illegal 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 all further proceedings, including recovery of tax, pursuant to the impugned Ex-Parte Assessment Order passed by the First Respondent vide Reference No. ZD3608240613657, dated 18/08/2024, for the Financial Year 2019 -20, under the CGST and SGST Acts, 2017.

Counsel for the Petitioner: SRI. G NARENDRA CHETTY

Counsel for the Respondent Nos.1&2: SRI T. CHAITANYA KIRAN AGP REPRESENTING FOR SRI SWAROOP OORILLA Special Govt Pleader for State Tax

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

WRIT PETITION NO: 18125 OF 2025

Between:

M/s. Co-Operative Electric Supply Society Limited, 7-5-5, Tahsil Road, Siricilla, Rajanna Sircilla, Telangana-505301 Represented by it s 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, Karimnagar STU, 7-1-25, 1st floor, Mankammathota, Karimnagar, Hyderabad- 505001.

...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. ZD360124053381R in Form GST DRC-01 dated 31/01/2024, including the attachment to the Show Cause Notice and the consequent impugned Order-In-Original bearing Reference No. ZD360524003078M in Form GST DRC-07 dated 01/05/2024, including the attached proceedings dated 30/04/2024, 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. ZD360524003078M in Form GST DRC-07 dated 01/05/2024, including the attached proceedings dated 30/04/2024, 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 Respondent Nos.1&2: SRI T. CHAITANYA KIRAN AGP REPRESENTING FOR SRI SWAROOP OORILLA Special Govt Pleader for State Tax

WRIT PETITION NO: 18133 OF 2025

Between:

M/s. SAN SAHT GAS AGENCY, SHOP NO 18 92 AND 93, SHIVAJI NAGAR, ATMAKUR, MAHABUBNAGAR, Telangana- 509131. Rep by its proprietor, Mrs. MADAS SUJATHA.

...PETITIONER

AND

1. Assistant Commissioner (ST), Wanaparthy, Gadwal Circle, Nalgonda 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 27.04.2024 passed for the year 2018-19, as improper, illegal, contrary to facts and unsigned and consequently set aside the same and pass

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.2,00,176 /- SGST and Rs.2,00,176 /- CGST and pass

Counsel for the Petitioner: SRI. EPPA RAKESH REDDY

Counsel for the Respondent Nos.1&3: SRI T. CHAITANYA KIRAN AGP REPRESENTING FOR SRI SWAROOP OORILLA Special Govt Pleader for State Tax

Counsel for the Respondent No.2: SRI GADI PRAVEEN KUMAR DY. SOLICITOR GENERAL OF INDIA

WRIT PETITION NO: 18161 OF 2025

Between:

M/s. VIBRANT AUTOMOBILES INDIA PRIVATE LIMITED, 7-2-1851, Fathe bagh, Erragadda, Sanathnagar, Hyderabad, Telangana, 500018 Represented by its Authorized Signatory P H V Ratnaji Rao S/o. P. Visweswara Rao Aged about 52 Years Occ- GM Finance and Accounts

...PETITIONER

AND

1. The Deputy Commissioner of State Tax, Secunderabad STU- 2, Secunderabad, Telangana
2. Commissioner of Commercial Taxes, State of Telangana, C.T. Complex, Nampally, Hyderabad- 500001
3. 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 pass a writ order or direction, more particularly in the nature of a writ of mandamus declaring the Show Cause Notice dated 27-06-2023 bearing Ref No. ZD360623037406F (Annexure P2) along with its attachment and its consequent Order bearing Reference No. ZD360225078223I (Annexure P1) dated 25-02-2025 along with its attachment for the Financial Year 2020-21 as being void, illegal, arbitrary, violative of Articles 14, 19, 21 and 265 of the Constitution of India, violative of principles of natural justice, and without authority of law 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 pleased to stay all further action including collection of tax pursuant to the Order bearing Reference No. ZD360225078223I (Annexure P 1) dated 25-02-2025 along with its attachment

Counsel for the Petitioner: SRI. M NAGA DEEPAK

Counsel for the Respondents: SRI T. CHAITANYA KIRAN AGP
REPRESENTING FOR SRI SWAROOP OORILLA Special Govt Pleader for State Tax

WRIT PETITION NO: 18182 OF 2025

Between:

M/s. SAN SAHT GAS AGENCY, SHOP NO 18 92 AND 93, SHIVAJI NAGAR, ATMAKUR, MAHABUBNAGAR, Telangana- 509131. Rep by its proprietor, Mrs. MADAS SUJATHA.

...PETITIONER

AND

1. Assistant Commissioner (ST), Wanaparthy, Gadwal Circle, Nalgonda 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 18.08.2024 passed for the year 2019-2020, as improper, illegal, contrary to facts 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 total disputed tax of Rs.2,36,876 /- SGST and Rs.2,36,876 /- CGST

Counsel for the Petitioner: SRI. EPPA RAKESH REDDY

Counsel for the Respondent Nos.1&3: SRI T. CHAITANYA KIRAN AGP REPRESENTING FOR 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: COMMON ORDER

THE HON'BLE THE ACTING CHIEF JUSTICE SUJOY PAUL
AND
THE HON'BLE SMT. JUSTICE RENUKA YARA

WRIT PETITION Nos.18077, 18080, 18083, 18091, 18125, 18133, 18161 & 18182 of 2025

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

Learned counsel Sri Muktinutalapati Ramachandra Murthy, Sri Venkatram Reddy Mantur, Sri G. Narendra Chetty, Sri T. Pradyoth, Sri E. Rakesh Reddy & Sri M. Naga Deepak, 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), Jubliehills II Circle, Panjagutta Division, Telangana.
2. The Secretary, Ministry of Finance, No.136-A, North Block, New Delhi-110001.
3. The Principal Secretary to Government, Revenue (CT-II) Department, Telangana Secretariat Building, Hyderabad, Telangana.
4. The Principal Secretary, State of Telangana, Department of Revenue (C.T.)
5. Appellate Joint Commissioner of State Tax, Secunderabad Division, 5th Floor, C.T. Complex, Nampally, Hyderabad.
6. Assistant Commissioner, (S.T)(FAC), Nizamabad I and II Circle, Nizamabad.
7. State Tax Officer, Nizamabad 1 and 2, Nizamabad.
8. The Principal Secretary, Government of India, Ministry of Finance, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110 001
9. The Assistant Commissioner (ST), Wanaparthy Circle, Nalgonda Division, Plot No.4, 5, 6 and 7, Near 1st Railway Gate, Kurnool Road, Gadwal, Mahabubnagar District, Telangana- 509125.
10. The Principal Secretary to the Government, Dr. B.R. Ambedkar Telangana Secretariat Building, Hyderabad, Telangana.
11. The Deputy Commissioner (ST)-I, Karimnagar STU, 7-1-25, 1st floor, Mankammathota, Karimnagar, Hyderabad- 505001.
12. Assistant Commissioner (ST), Wanaparthy, Gadwal Circle, Nalgonda Division, Telangana.
13. Union of India, Rep. by the Secretary, Ministry of Finance, No.136-A, North Block, New Delhi.

14. The Deputy Commissioner of State Tax, Secunderabad STU- 2, Secunderabad, Telangana

15. Commissioner of Commercial Taxes, State of Telangana, C.T. Complex, Nampally, Hyderabad- 500001

16. One CC to SRI. MUKTINUTALAPATI RAMACHANDRA MURTHY Advocate [OPUC]

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

18. One CC to SRI G. NARENDRA CHETTY Advocate [OPUC]

19. One CC to SRI T. PRADYOTH Advocate [OPUC]

20. One CC to SRI E. RAKESH REDDY Advocate [OPUC]

21. One CC to SRI M. NAGA DEEPAK Advocate [OPUC]

22. One CC to SRI. SWAROOP OORILLA Special Govt Pleader for State Tax Advocate [OPUC]

23. Two CD Copies

KKS
TK

HIGH COURT

DATED:07/07/2025



COMMON ORDER

WP.No.18077,18080,18083,18091,18125,18133,18161 &18182 of 2025

DISPOSING THE WRIT PETITIONS WITHOUT COSTS

25
02/9/25