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

TUESDAY, THE SEVENTEENTH DAY OF JUNE
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HON'BLE THE ACTING CHIEF JUSTICE SUJOY PAUL

THE HON'BLE SMT JUSTICE RENUKA YARA

WRIT PETITION NO: 15565 OF 2025

Between:

M/s. Sai Earth Movers, Plot No. 2/140, O. C. Colony, Nammani, Nalgonda, Telangana - 508001, Rep. , by its Proprietor. Mr. Alluguvelly Srinivas

...PETITIONER

AND

1. The State of Telangana, Department of Revenue (C. T.) Rep. by its Principal Secretary, Hyderabad.
2. Deputy Commissioner of S.T - 5, Enforcement, Enforcement wing - 2, Hyderabad.
3. Assistant Commissioner (ST), Enforcement, Enforcement Wing- 2, Hyderabad
4. State Tax Officer, Nalgonda-1, Nalgonda.
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 11.06.2024 passed by the 2nd Respondent for the period 2019-20 vide reference ZD360824098860U 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 and attachment to DRC- 07 either manually or digitally as invalid and deemed to have never issued, violative of the principles of natural justice arbitrary, capricious, and illegal.

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 and penalty, pursuant to the impugned assessment order dated 11.06.2024 passed by the 2nd Respondent vide reference ZD360824098860U for the period 2019-20 respectively 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 Respondents No.1 to 4: SRI SWAROOP OORILLA, SPECIAL GOVERNMENT PLEADER FOR STATE TAX

Counsel for the Respondent No.5: SRI GADI PRAVEEN KUMAR, DEPUTY 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.15565 of 2025

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

Sri Venkatram Reddy Mantur, learned counsel for the petitioner; Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, for respondent Nos.1 to 4 and Sri B. Mukherjee, learned counsel representing Sri Gadi Praveen Kumar, learned Deputy Solicitor General of India, for respondent No.5.

2. Learned counsel for the petitioner and learned Special Government Pleader for State Tax submitted that since the impugned notice and order 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.

3. Accordingly, the impugned notice and order are **set aside**. Liberty is reserved to the respondents to issue fresh show cause notice/order to the petitioner in accordance with law and, for

undertaking this exercise afresh, the limitation will not be a hurdle for the respondents.

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

Interlocutory applications, if any pending, shall also stand closed.

SD/- B. REKHA RANI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Principal Secretary, State of Telangana, Department of Revenue (C. T.), Hyderabad.
2. The Deputy Commissioner of S. T - 5, Enforcement, Enforcement wing - 2, Hyderabad.
3. The Assistant Commissioner (ST), Enforcement, Enforcement Wing- 2, Hyderabad
4. The State Tax Officer, Nalgonda- 1, Nalgonda.
5. The Principal Secretary, Government of India, Ministry of Finance, Union of India, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi- 110 001.
6. One CC to SRI VENKATRAM REDDY MANTUR, Advocate [OPUC]
7. Two CCs to SRI SWAROOP OORILLA, Special Government Pleader for State Tax, High Court for the State of Telangana at Hyderabad. [OUT]
8. One CC to SRI GADI PRAVEEN KUMAR, Deputy Solicitor General of India [OPUC]
9. Two CD Copies

MP
GJP

HIGH COURT

DATED:17/06/2025



ORDER

WP.No.15565 of 2025

DISPOSING OF THE WRIT PETITION WITHOUT COSTS

12 copies
Kg
3/9/25