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

THURSDAY, THE EIGHTEENTH DAY OF SEPTEMBER
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE THE CHIEF JUSTICE APARESH KUMAR SINGH
AND
THE HONOURABLE SRI JUSTICE G.M. MOHIUDDIN

WRIT PETITION NO: 20330 OF 2025

Between:

M/s. Sesha Sai Ispat Private Limited, rep. by its Accounts Officer, Mr. N. Satya Jagannadh, 10-2-10, 19/20, Maturu Apartments, AC Guards, Masab Tank, Hyderabad-500 004.

...PETITIONER

AND

1. Assistant Commissioner (ST), Hyderguda - Ashoknagar Circle, Abids Division, Hyderabad.
2. State of Telangana, rep by its Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Hyderabad.
3. 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.
4. Central Board of Indirect Taxes and Customs, GST Policy Wing, Government of India, Ministry of Finance, New Delhi, rep. by its Commissioner (GST).
5. HDFC Banknilt, rep. by its Branch Manager, 8-3-1013/1. Plot No.28, Sunil Towers, Srinagar Colony, Yellareddyguda, Hyderabad-500 073.

...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 –

(a) declaring that the adjudication order dated 26.6.2024 along with Form GST DRC-07 in Ref.No.ZD360624112609B. dated 26.6.2024 purportedly issued by the 1st Respondent for the tax period 2018-19 under Section 73 of the CGST and SGST Act as being a nullity, non-est in law on account of not having any signature and also contrary to Rule 142(1A) of CGST Rules, 2017 for not issuing Form GST DRC-01A, or

(b) alternatively, declaring that the liability of tax and penalty arising under the unsigned order dated 26.6.2024 purportedly passed under Section 73 of the

GST Act by the 1st Respondent cannot be enforced or recovered from the Petitioner on account of such order being unsigned, non-est and also that the limitation to file a statutory appeal under Section 107 of the GST Act, 2017 would not commence until a signed copy of the order dated 26.6.2024 is served on the Petitioner in accordance with 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 bank attachment notice in Form GST DRC-13 dated 12.3.2025 issued by the 1st Respondent to the 5th Respondent for the tax period 2018-19. pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

IA 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 grant stay of all further proceedings pursuant to the impugned order dated 26.6.2024 and proceedings in Form GST DRC-07 in Ref.No.ZD360624112609B, dated 26.6.2024 passed by the 1stRespondent for the tax period 2018-19, pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe.

Counsel for the Petitioner: M/s. K.PRABHAVATHI FOR M/s. K.UMA
Counsel for the Respondent Nos.1 & 2: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax
Counsel for the Respondent No.3: DEPUTY SOLICITOR GENERAL OF INDIA
Counsel for the Respondent No.4: SRI M.KARTHIK FOR SRI D.RAGHAVENDRA RAO, SR SC FOR CBIC
Counsel for the Respondent No.5: --

The Court made the following: ORDER

THE HON'BLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH

AND

THE HON'BLE SRI JUSTICE G.M.MOHIUDDIN

WRIT PETITION No.20330 of 2025

ORDER:

Learned counsel Ms. K.Prabhavathi, representing learned counsel Ms. K.Uma, appears for the petitioner.

Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, appears for respondents No.1 and 2.

Learned counsel Sri M.Karthik, representing Sri D.Raghavendar Rao, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs, appears for respondent No.4.

2. The writ petition is preferred for the following prayer:

> "For the reasons stated in the accompanying affidavit, it is prayed that the Hon'ble Court may be pleased to issue a Writ of Mandamus or any other appropriate writ or order or direction –
>
> a) declaring that the adjudication order dated 26.6.2024 along with Form GST DRC-07 in Ref.No.ZD360624112609B, dated 26.6.2024 purportedly issued by the 1st Respondent for the tax period 2018-19 under Section 73 of the CGST and SGST Act as being a

nullity, *non-est* in law on account of not having any signature and also contrary to Rule 142(1A) of CGST Rules, 2017 for not issuing Form GST DRC-01A; or

b) alternatively, declaring that the liability of tax and penalty arising under the unsigned order dated 26.6.2024 purportedly passed under Section 73 of the GST Act by the 1st Respondent cannot be enforced or recovered from the Petitioner on account of such order being unsigned, *non-est* and also that the limitation to file a statutory appeal under Section 107 of the GST Act, 2017 would not commence until a signed copy of the order dated 26.6.2024 is served on the Petitioner in accordance with law and pass such other order or orders as the Hon'ble Court may deem fit and proper in the circumstances of the case."

3. Learned counsel for the petitioner seeks permission to withdraw the writ petition with liberty to the petitioner to avail the alternative remedy available under law.

4. Learned counsel for the respondents report no objection.

5. Accordingly, the writ petition is dismissed as withdrawn with the aforesaid liberty. However, there shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

SD/-B. REKHA RANI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. One CC to M/s. K.UMA, Advocate [OPUC]
2. One CC to SRI SWAROOP OORILLA, Special Govt Pleader for State Tax Advocate [OPUC]
3. One CC to SRI D.RAGHAVENDRA RAO, SR SC FOR CBIC [OPUC]
4. Two CD Copies

PSK.
BS

HIGH COURT

DATED:18/09/2025

ORDER

WP.No.20330 of 2025



DISMISSING THE WRIT PETITION AS WITHDRAWN WITHOUT COSTS

GMT
15/10/25