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

TUESDAY, THE TWENTY THIRD DAY OF SEPTEMBER
TWO THOUSAND AND TWENTY FIVE

PRESENT

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

WRIT PETITION NO: 27340 OF 2025

Between:

M/s. N.S.K.Industries, O/o. Plot No.228P, Sy.No.228, Ravalkole Village, Medchal Mandal, Medchal-Malkajgiri District, Telangana-501401, Represented by its Proprietor, Nidiganti Venkat Ramana.

...PETITIONER

AND

1. The Assistant Commissioner of Central Tax, Medchal GST Division, Medchal GST Commissionerate, Secunderabad.
2. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad.
3. 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.
4. The Canara Bank, Rep. by its branch Manager, Medchal Branch, Plot No.94, Chandra Nagar Colony, Main Road, Medchal, Medchal-Malkajgiri Dist., 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 Writ of Mandamus or any other appropriate Writ or Order or Direction declaring the action of the 1st Respondent in passing the Order-in-Original No.42/2024-25/GST/Medchal, dated 19.06.2024 under Section 73 of IGST/CGST/SGST Act 2017 read with Section 50 of the IGST/CGST/SGST Act 2017 read with Section 122 of the IGST/CGST/SGST Act 2017,for the tax periods from 2019-2020 to 2021-2022, and thereby issuing single Summary of Order in Form GST DRC-07, dated 20.06.2024 for the tax period i.e., 2019-2020,

comprises of tax, Penalty and Interest of other tax periods i.e., 2020-2021 and 2021-2022 in single Order in Form GST DRC-07, dated 20.06.2024 without bifurcating tax, interest, and penalty for the 3 separate tax periods, as arbitrary, illegal, non-est in the eye of law, without jurisdiction, Violative of principals of natural justice, and contrary to the provisions of the IGST/CGST/SGST Act 2017 the action of the 1st respondent in uploading the summary of Order in Form GST DRC-07 dated 20.06.2024, without signature either physically or digitally, is not valid in the eye of law the action of the 1st respondent in not generating DIN in Forms GST DRC-07, dated 20.06.2024, is not valid in the eye of law and consequently, set aside the Order-in-Original, dated 19.06.2024 and summary of Order in Form GST DRC-07 dated 20.06.2024 passed by the 1St Respondent, as null and void.

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 issued in Form GST DRC-13 dated 04.06.2025 under section 79(1)(C) of GST Act, by the 1st respondent to the 4th respondent and also direct the 4th respondent to de-freeze the bank account of the petitioner, pending disposal of the writ petition.

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 Suspend the Operation of the Order-in-Original, dated 19.06.2024 and summary of Order in Form GST DRC-07 dated 20.06.2024 issued by 1st respondent under the IGST/CGST/SGST Act 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 KOHIR BHASKAR REDDY
Counsel for the Respondent No.1 & 3: SRI DOMINIC FERNANDES, Sr. SC FOR CBIC
Counsel for the Respondent No.2: GP FOR COMMERCIAL TAXES
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. 27340 of 2025

ORDER:

Sri Kohir Bhaskar Reddy, learned counsel appears for the petitioner.

Sri Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC), appears for respondents No.1 and 3.

2. The instant Writ Petition has been preferred against the order-in-original dated 19.06.2024 passed under Section 73 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as, "the Act"), for the tax periods 2019 - 2020 to 2021 - 2022 imposing the tax, penalty and interest.

3. The petitioner has approached this Court alleging that the proceedings have been conducted through a composite show cause notice covering different years, which is illegal and contrary to the provisions of the Act. The petitioner has asserted at paragraph 5 of the writ affidavit that neither the

show cause notice nor the notice of personal hearing was served or uploaded in GST portal. The petitioner has come to know about the liability only upon issuance of the garnishee notice in Form GST DRC-13 on 04.06.2025 for attachment of its Bank account (Annexure P.6).

4. Learned counsel for the petitioner submits that the appeal preferred by the petitioner on 16.06.2025 against the order-in-original was withdrawn on erroneous advice of the fellow accountants, as the petitioner was advised that the appeal cannot be filed against a single order and single Form GST DRC-07 issued for multiple tax periods where three years tax cannot be bifurcated.

5. However, after some arguments, learned counsel for the petitioner seeks liberty to the petitioner to once again prefer an appeal against the order-in-original. He submits that some delay might have been occurred in approaching the appellate authority and therefore, he may be directed to consider it sympathetically.

6. Learned Senior Standing Counsel for CBIC has contested the submissions made on behalf of the petitioner on the composite show cause notice on the ground that if any of the charges relating to different tax periods covered by the show cause notice were within the timeline prescribed under Section 73 of the Act, the proceedings cannot be said to suffer from any bar of limitation. The petitioner has also not shown any prejudice for proceeding against it on the basis of the composite show cause notice considering the three tax periods as it was within the timeline. He submits that the petitioner was at liberty to prefer an appeal against the composite order-in-original and DRC-07 taking all the grounds as are available in law and on facts before the appellate authority in respect of particular tax period.

7. However, upon hearing the learned counsel for the parties, since the petitioner seeks liberty to prefer an appeal, we do not wish to comment on the merits of the contentions raised by the parties.

8. If the petitioner prefers an appeal within a period of two weeks with statutory pre-deposit, the learned appellate authority would consider it in accordance with law and also taking into consideration that the petitioner has earlier erroneously withdrawn its appeal against the impugned order-in-original and has been pursuing the writ remedy before this Court in the meantime as well. The petitioner will be at liberty to take all the grounds in law and on facts before the appellate authority.

9. The Writ Petition is accordingly disposed of with the aforesaid liberty. There shall be no order as to costs.

Miscellaneous applications, if any pending, shall stand closed.

SD/-A.H.S. GOWRI SHANKAR
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Assistant Commissioner of Central Tax, Medchal GST Division, Medchal GST Commissionerate, Secunderabad.
2. The Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad, State of Telangana.
3. The Chairman, Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi- 100 001.
4. The Branch Manager, Medchal Branch, Plot No.94, Chandra Nagar Colony, Main Road, Medchal, Medchal-Malkajgiri Dist., Telangana.
5. One CC to SRI KOHIR BHASKAR REDDY, Advocate [OPUC]
6. One CC to SRI DOMINIC FERNANDES, Sr. SC FOR CBIC [OPUC]
7. Two CCs to GP FOR COMMERCIAL TAXES, High Court for the State of Telangana at Hyderabad [OUT]
8. Two CD Copies

HIGH COURT

DATED:23/09/2025

ORDER

WP.No.27340 of 2025



DISPOSING OF THE WRIT PETITION,

WITHOUT COSTS

11 DTT
27/10/25