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

THURSDAY ,THE THIRD DAY OF APRIL
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE THE ACTING CHIEF JUSTICE SUJOY PAUL
AND
THE HONOURABLE SMT JUSTICE RENUKA YARA

WRIT PETITION NOS: 8737,8745,8747,8766,8840,8852,8862,8864,8897,8903,8921, 8930, 9090 and 9092 OF 2025

WRIT PETITION NO: 8737 OF 2025

Between:

M/s. Sri Bhadrakali Medical Stores, rep. by its Partner, Mrs. Sundari Bandaru, #2-2-438, Kishanpura, Hanumakonda-506 001, Warangal District.

...PETITIONER

AND

1. State Tax Officer, Warangal Urban- I, Warangal.
2. State of Telangana, rep. by its Chief Secretary, and Special Chief Secretary to Government (FAC), State Tax Department, Secretariat, Hyderabad.
3. Union of India, rep. by its Secretary, Ministry of Finance, Government of India, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110 001
4. Kotak Mahindra Bank, rep. by its Branch Manager, Plot No.6-2-251, Opp. Zubair Book Stall, Vijaya Talkies Road, Hanumakonda, Warangal .

...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 declaring the show cause notice dated 22.02.2022, adjudication order dated 29.04.2024 along with Form GST DRC-07 vide Ref.No.ZD3604240776718 dated 29.04.2024 passed by the 1st Respondent for the tax period 2018-19 under Section 73 of the CGST and SGST Act as being a nullity and non-est in law on account of not having any signatures and also contrary to Rule 142(1A) of CGST Rules, 2017 for not issuing Form GST DRC-01A

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 by the office of 1st Respondent for recovery of the disputed amounts for the tax period 2018-19 in Form GST DRC-13 dated 01.03.2025 to the 4th Respondent under Section 79(1)(c) of the GST Act, 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 29.4.2024 and proceedings in Form GST DRC-07 in Ref.No.ZD360424076718 dated 29.04.2024 passed by the 1st 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.

Counsel for the Petitioner: SRI. KARTHIK RAMANA PUTTAMREDDY

Counsel for the Respondent Nos.1&2: SRI SWAROOP OORILLA Special Govt Pleader for State Tax

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

Counsel for the Respondent No.4: ----

WRIT PETITION NO: 8745 OF 2025

Between:

SAI KRISHNA GAS DISTRIBUTORS, Represented by its Proprietor Smt. AHIKA GANDHAM, 239/A, BHEL Phase 2, Madinaguda, Hyderabad - 500050. Dist. Ranga Reddy

...PETITIONER

AND

1. JOINT COMMISSIONER (ST), Office of The Joint Commissioner. Adilabad Division, H.No.9-6, 2nd Floor, Chandra Hero Complex, Sai nagar, Dasnapur Adilabad - 504001.
2. The Commissioner of State Tax, State of Telangana Commercial taxes complex, M J Road, Opposite Gandhi Bhavan, Nampally, Hyderabad.
3. The State of Telangana, Represented by its Principle Secretary to Government, Revenue CTD, Secreteriate, 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 of Certiorari or any other appropriate writ, order or direction, declaring the Show cause Notice dated 14-11-2021 vide reference no. ZD361121028057U, all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 order passed dated 30-04-2024 vide reference no. ZD3604240878241 by The Assistant Commissioner (ST), Under Section 73 of the TGST and CGST Act, 2017. The summary of under declared tax is as follows Total Tax Rs.34,95,303.14/- (CGST Rs.17,47,651.57/- and SGST Rs.17,47,651.57/-) and beside leavy of penalty and interest under section 50 of the CGST Act, 2017 as prescribed under section 73(9) of CGST Act, 2017/TGST Act,2017, for the period from April 2018 to March 2019 without even issuing Form GST DRCO1A as contemplated under Rule 1421A of the Rules 2017 without signature of the officer concerned in the all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 by the 1S1espondent and without DIN and without even granting sufficient opportunity of being heard to the Petitioner as arbitrary contrary to provisions of the CGST/SGST Acts 2017 and contrary to the 14, 19 2 g, 21 and 265 of Constitution of India and set aside the SCN dated 14.11.2021 and all consequential orders orders passed in pursuance of the said SCN, including Form GST DRC-07 as illegal 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 stay all further proceedings including any recovery, pursuant to the Show cause Notice dated 14-11-2021 vide reference no. ZD361121028057U, all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 order passed dated 30-04¬2024 vide reference no. ZD3604240878241 by The Assistant Commissioner (ST), Under Section .73 of the TGST & CGST Act, 2017. The summary of under declared tax is as follows: Total Tax Rs. 34,95,303.14/- (CGST Rs.17,47,651.57/- and SGST Rs.17,47,651.57/-) and beside leavy of penalty and interest under section 50 of the CGST Act, 2017 as prescribed under section 73(9) of CGST Act, 2017/TGST Act,2017, for the period from April 2018 to March 2019 pending disposal of writ petition

Counsel for the Petitioner: SRI. UPADHYAY RAGHAVENDER

Counsel for the Respondent Nos.1&3: GP FOR REVENUE

Counsel for the Respondent No.2: SRI SWAROOP OORILLA Special Govt Pleader for State Tax

WRIT PETITION NO: 8747 OF 2025

Between:

PRASHANTH FURNITURE, Represented by its Proprietor Sri Prashanth Agarwal, Plot No.7 and 8, Hitech Colony, Market Road, Mancherial - 504208.

...PETITIONER

AND

1. The Assistant Commissioner (State Tax), Mancherial Circle, H.No. 19-27, 1st Floor, Vyshnavi Complex, Near Flyover Bridge, Mancherial - 504208 .
2. The Commissioner of State Tax, State of Telangana Commercial taxes complex, M J Road, Opposite Gandhi Bhavan, Nampally, Hyderabad.
3. The State of Telangana, Represented by its Principle Secretary to Government, Revenue CTD, Secreteriate, 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 of Mandamus or any other appropriate writ, order or direction, declaring the Show cause Notice dated 05-12-2023 vide reference no. ZD3612230060227, all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 order passed dated 22-04-2024 vide reference no. ZD360424044391L and rectification order dated 27-04-2024 vide reference no. ZD3604240686933 by The Assistant Commissioner (ST), Under Section 73 of the TGST and CGST Act, 2017. The summary of under declared tax is as follows. Total Tax Rs.8,50,000/- (CGST Rs.4,25,000/- and SGST Rs.4,25,000/-) and penalty Total Rs.68,000/- (CGST Rs.42,500/- and SGST Rs.42,500/-) and beside leavy of interest under section 50 of the CGST Act, 2017 as prescribed under section 73(9) of CGST Act, 2017/TGST Act,2017, for the period from October 2020 to March 2021 without even issuing Form GST DRCO1A as contemplated under Rule 1421A of the Rules 2017 without signature of the officer concerned in the all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 by the 1st Respondent and without DIN and without even granting sufficient opportunity of being heard to the Petitioner as arbitrary contrary to the provisions of the CGST/SGST Acts 2017 and contrary to the Article 14, 19 2 g, 21 and 265 of Constitution of India and consequently set aside the SCN dated 05.12.2023 and all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 and rectification order as illegal 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 stay all further proceedings including any recovery, pursuant to the Show cause Notice dated 05-12-2023 vide reference no. ZD3612230060227, all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 order passed dated 22-04-2024 vide reference no. ZD360424044391L and rectification order dated 27-04-2024 vide reference no. ZD3604240686933 by The Assistant Commissioner (ST), Under Section 73 of the TGST and CGST Act, 2017. The summary of under declared tax is as follows. Total Tax Rs.8,50,000/- (CGST Rs.4,25,000/- and SGST Rs.4,25,000/-) and penalty Total Rs.68,000/- (CGST Rs.42,500/- and SGST Rs.42,500/-) and beside leavy of interest under section 50 of the CGST Act, 2017 as prescribed under section 73(9) of CGST Act, 2017/TGST Act,2017. for the period from October 2020 to March 2021 pending disposal of writ petition

Counsel for the Petitioner: SRI. UPADHYAY RAGHAVENDER

Counsel for the Respondent Nos.1&2: SRI SWAROOP OORILLA Special Govt Pleader for State Tax

Counsel for the Respondent No.3: GP FOR REVENUE

WRIT PETITION NO: 8766 OF 2025

Between:

M/s. Subhash Infraengineers Private Limited, having its office at House No.5-6-163/8/A/B/5/A, Opposite Ice Factory, Krishna Colony, NTPC Ramagundam, Peddapalli, Telangana-505208 Through its authorized signatory Shri Rajat TurkaS/o Dr.Malkiat Singh, Aged 32 years. (Aadhaar Card No.288221273907)

...PETITIONER

AND

1. The State of Telangana, Rep by Special Chief Secretary, Civil Secretariat, Hyderabad, Telangana.
2. Excise and Taxation Commissioner, Telangana, Prohibition and Excise Complex, Nampally Station Road, Nampally, Hyderabad-500001.
3. The Joint Commissioner of State Tax (Appeal), Hyderabad Rural Division, Hyderabad 5th Floor, C.T. Complex, Nampally, Hyderabad.
4. Deputy Commissioner (State Tax), Karimnagar STU, Karimnagar Division, 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 a Writ, Order or Direction more particularly one in the nature of Writ of Mandamus

(i) Declaring the action of the respondent No.4 for issuance of the impugned Show Cause Notice and Order without authentication and signature, in violation of Rule 26(3) of TGST/CGST Act/Rules, 2017 and respondent No.3 has also adopted the similar practice for issuing the Order against the petitioner. In such similar situated matter, this Honourable Court in a case bearing Writ Petition No.6671 of 2024 titled as M/s Silver Oak Villas LLP Vs. The Assistant Commissioner ST has already set-aside the show cause notices and order passed in pursuance of such notices.

(ii) Declaring the action of respondent No.4 is being time barred without culminating and concluding the audit of the petitioner and in violation of Sections 65(3)(4)(6) read with Rule 101 under the TGST/CGST Act/Rules, 2017 for the assessment year 2017-18. The notice for commencement of audit issued as on 07.07.2023 in Form of GST ADT-01 but audit report not issued in Form GST ADT-02, which is mandatory under this provision and audit must be completed within a period of three months from the date of commencement of the audit but in this case, no audit was concluded till date by the respondent No.4, which is being time barred

(iii) Declaring the action in pursuance of the time barred audit for issuing impugned Show Cause Notice bearing DIN No.GST/36AANCS5001K1Z8 /2017-18 as on 30.09.2023 (Annexure P-1) and impugned Order dated 30.12.2023 (Annexure P-3) passed by the respondent No 4 for the assessment year 2017-18 are void from abinitio by abusing the process of law, principle of natural justice and without jurisdiction. Further, the Order passed by respondent No.3 (Annexure P-5) in pursuance of the Order passed by respondent No.4 (Annexure P-3) is also against the principle of law and same are liable to be set-aside/quashed

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 stay all further proceedings pursuant to impugned Order passed in Form GST DRC-07 dated 30.12.2023 (Annexure P-3) by respondent No.4, all further actions/proceedings pursuant to the said orders including recovery of amount from the Petitioner

Counsel for the Petitioner: SRI. ARUVA KARTHIK

Counsel for the Respondent No.1: GP FOR GENERAL ADMINISTRATION

Counsel for the Respondent Nos.2 to 4: SRI SWAROOP OORILLA Special Govt Pleader for State Tax

WRIT PETITION NO: 8840 OF 2025

Between:

M/s. Brothers Marketing, 22-8-588/3, Ground to Fourth, Lakkad Court, Yousuf Bazar, Chattabazar, Hyderabad, Telangana, 500002 Represented by its Proprietor, Mr Laxmi Narain Gupta, aged about 62 years, S/o. Krishan Chand, Rio. 7-1-282/C/1/13, Balkampet, Lingaiah Nagar, Sanath nagar, Hyderabad, Telangana- 500018

...PETITIONER

AND

1. The Assistant Commissioner ST, Charminar Circle, Charminar Division, 9th floor Gagan Vihar Building, Nampally, Hyderabad
2. 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 issue a writ, order, or direction more particularly one in the nature of a Writ of Mandamus declaring un signed Show cause notice in Form DRC 01 vide Ref no. ZD360124044175P dated 31.01.2024 and an unsigned impugned Order in DRC-07 vide ref. no. ZD360424081036I dated 29.04.2024 both issued by the 1st Respondent under the provisions of CGST/TGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction and without authority of law apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside any action taken pursuant thereto

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 stay of operation of impugned Order in DRC-07 vide ref. no. ZD360424081036I dated 29.04.2024 issued by the Respondent No. 1 for the tax period 2018-19 under CGST/TGST Acts, 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. V. VEERESHAM

Counsel for the Respondents: SRI SWAROOP OORILLA Special Govt Pleader for State Tax

WRIT PETITION NO: 8852 OF 2025

Between:

M/s Shilpa Electrical Infra Tech (India) Ltd., Represented by its Managing Director. Sri Gurijala Sudhakar Reddy 2nd Floor, Soni Business Complex Prasanthi Nagar, I.E.Kukatpally, Rangareddy, Telangana. PIN.500072.

...PETITIONER

AND

1. The Assistant Commissioner of State Tax, Bowenpally-II Circle, Begumpet Division, Hyderabad, PIN.500 016.
2. Government of Telangana, Represented by the Secretary to Government of Telangana, Revenue Department, Government Secretariat Buildings Saifabad, Hyderabad. Telangana- PIN. -500 004.

...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 in the nature of Writ of Mandamus, setting aside the impugned alleged show-cause notice and its alleged summary in Form GST DRC-01 dated 04-06-2022 and the alleged order and the proceedings dated 27-02-2025

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 impugned alleged orders and the alleged proceedings both dated 27-02-2025 for the above detailed reasons; and to pass such other order or orders in the interest of Justice, lest the petitioner will be put to irreparable economic loss. Balance of convenience is clearly in favour of the petitioner and against the Respondents.

Counsel for the Petitioner: SRI. GOONDLA VENKATESWARLU

Counsel for the Respondents: SRI SWAROOP OORILLA Special Govt Pleader for State Tax

WRIT PETITION NO: 8862 OF 2025

Between:

M/s. Brothers Marketing, 22-8-588/3, Ground to Fourth, Lakkad Court, Yousuf Bazar, Chatabazar, Hyderabad, Telangana, 500002 Represented by its Proprietor, Mr. Laxmi Narain Gupta, aged about 62 years, S/o. Krishan Chand, R/o. 7-1-282/C/1/13, Balkampet, Lingaiah Nagar, Sanath nagar, Hyderabad, Telangana- 500018

...PETITIONER

AND

1. The Assistant Commissioner ST, Charminar Circle, Charminar Division, 9th floor Gagan Vihar Building, Nampally, Hyderabad
2. 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 issue a writ, order, or direction more particularly one in the nature of a Writ of Mandamus ( ) declaring un signed Show cause notice in Form DRC 01 vide Ref no. ZD360524031553A dated 31.05.2024 and an unsigned impugned Order in DRC-07 vide ref. no. ZD360824075927P dated 21.08.2024 both issued by the 1st Respondent under the provisions of CGST/TGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction and without authority of law apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside any action taken pursuant thereto

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 stay of operation of impugned Order in DRC- 07 vide ref. no. ZD360824075927P dated 21.08.2024 issued by the Respondent No. 1 under CGST/TGST Acts, 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. V. VEERESHAM

Counsel for the Respondents: SRI SWAROOP OORILLA Special Govt Pleader for State Tax

WRIT PETITION NO: 8864 OF 2025

Between:

M/s Nexus Trading, 2-47, Geetha Nagar, Malkajigir, Medchal Malkajgiri, Telangana.Rep by its Authorized Signatory Mr. N.Venkata Murali Krishna, S/o N.L.Narsimham, aged about 57 Years, Occ- Business, R/o H.No.4-206-306, Geetha Nagar, Opp Anutex, Malkajgiri. Rangareddy District, Telangana.

...PETITIONER

AND

1. State of Telangana, Represented by its Principal Secretary to Government Revenue (CT-II) Department, Secretariat, Hyderabad
2. The Commissioner of State Taxes State of Telangana, Commercial Taxes Complex M.J. Road Opposite Gandhi Bhavan, Nampally Hyderabad - 500 001.
3. The Assistant Commissioner (ST), Malkajgiri Division - 1 Circle Malkajgiri Division, 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 a writ or order or direction more particularly one in the nature of Writ of Mandamus declaring the action of Respondents in issuing impugned Summary of Show Cause Notices in Form DRC-01 vide Reference No.ZD3612230189859 Dt.11.12.2023 and subsequent proceedings in Form GST DRC-07 vide Reference No.ZD360424029060V dt.18.04.2024 U/s 73 of the CGST/SGST Act 2017 for the Tax Period 2018-19 without any physical or digital signature as illegal, arbitrary and in violation of Article 14, 19(1)(g) and 265 of the Constitution of India 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 pursuant to the impugned order dated 18.04.2024 along with proceedings in Form GST DRC-07 vide Reference No.ZD360424029060V U/s 73 of the CGST/SGST Act 2017 for the Tax Period 2018-19, pending disposal of the Writ Petition

Counsel for the Petitioner: SRI. SIRIPURAM KESHAVA

Counsel for the Respondents: SRI SWAROOP OORILLA Special Govt Pleader for State Tax

WRIT PETITION NO: 8897 OF 2025

Between:

M/s.League Constructions, 2-113/9, Narsing Village, Serilingampally, Ranga Reddy District. Rep. by its Managing Partner Mr.Mutyalapati Hariharan aged 36 years

...PETITIONER

AND

1. The Assistant Commissioner (ST), Madhapur N-1 Circle, Hyderabad.
2. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad.
3. The Branch Manager, Axis Bank Limited, NIFT Campus Branch, Hitech City, Madhapur, 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 or Order or Direction declaring (1) the action of the 1st Respondent in passing the Order, dated 31.08.2024, the Summary of the Order in Form GST DRC-07, dated 31.08.2024 and the Demand Proceedings, dated 31.08.2024 levying CGST/SGST/IGST and Penalty, for the tax period 2019-20 under the CGST/SGST/IGST Act 2017, without any signature of the Officer concerned either physical or digital in the Order, dated 31.08.2024, the Summary of the Order, dated 31.08.2024 and Summary of Show Cause Notice in Form GST DRC-01, dated 31.05.2024, are not valid in the eye of law, (2) the action of the 1st Respondent in passing the Orders, without even issuing Form GST DRC-01A as contemplated under Rule 142(1A) of the CGST/SGST/IGST Rules 2017, is contrary to the provisions of the Acts, (3) the action of the 1st Respondent in issuing Notices and passing the Orders, without generating DIN in the Notices and Orders As per Circular No.128/47/2019-GST, dated 23.12.2019 and as per W.P.No.320 of 2022, dated 18.07.2022 of the Hon'ble Supreme Court, are not valid and consequently set aside the Order, dated 31.08.2024, the Summary of the Order in Form GST DRC-07, dated 31.08.2024 and Demand Proceedings, dated 31.08.2024 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 Operation of the Order, dated 31.08.2024, the Summary of the Order in Form GST DRC-07, dated 31.08.2024 and the Demand Proceedings, dated

31.08.2024 passed by the 1St Respondent, for the tax period 2019-20 under the CGST/SGST/IGST Act 2017, pending disposal of the above 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 direct the Pt Respondent to revoke the Garnishee Notice in Form GST DRC-13, dated 10.01025 issued by the 1St Respondent to the 3rd Respondent, pending disposal of the above Writ Petition, as otherwise, the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner:SRI. PAREDDY ROSI REDDY

Counsel for the Respondent Nos.1&2: SRI SWAROOP OORILLA Special Govt Pleader for State Tax

Counsel for the Respondent No.3: ----

WRIT PETITION NO: 8903 OF 2025

Between:

M/s G.M.Traders, Represented by the Proprietrix-Smt. Amreen Sultana, Door No-4-76. Auto Nagar. Gandi Guda. Shamshabad, Ranga Reddy, Telangana. PIN- 509217.

...PETITIONER

AND

1. Superintendent of Central GST, Shamshabad Range, Shamshabad GST Division,Shamshabad, Madhapur. Hyderabad. PIN-501218.
2. Union of India, Represented by the Secretary to Ministry of Finance, North Block, Central Secretariat, New Delhi - PIN -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 in the nature of Writ of Mandamus, setting aside the impugned alleged show-cause Notice-cum-order in Form GST REG-17 dated 22/10/2024 to cancel and to suspend the registration and also the orders of cancellation of the Registration in Form GST REG-19 dated 05-02-2025

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 show-cause Notice-cum-order in Form GST REG-17 dated 22-10-2024 and the order of the cancellation of registration in Form GST REG-19 dated 05-02-

2025, for the above detailed reasons; and to pass such other order or orders in the interest of Justice. lest the Petitioner would be put to irreparable economic loss. Her livelihood is being continued to be affected even after more than 50 months fictionally. HYDERABAD

Counsel for the Petitioner: SRI. GOONDLA VENKATESWARLU

Counsel for the Respondent No.1: SRI DOMINIC FERNANDES SC FOR GST

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

<u>WRIT PETITION NO: 8921 OF 2025</u>

Between:

M/s.Manasha Catering Services, NS 0040, BDL Town Ship, Bhanoor, Medak, Telangana - 502305, Represented by its Proprietor, Sri Y. Koteswara Reddy.

...PETITIONER

AND

1. Assistant Commissioner (ST), Madhapur - IV Circle, Madhapur Division, Hyderabad
2. Assistant Commissioner (ST), Madhapur - V Circle, Madhapur Division, Hyderabad.
3. The Bank Manager, Karur Vysya Bank, Darsi Branch, Andhra Pradesh.
4. 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 impugned Show Cause Notice issued by the first respondent and the Assessment Order in Form GST DRC - 07, in Reference No. ZD360225074480I. vide DIN No.GST/36AGAPY8234A1ZG/21. dated 25/02/2025. in raising a demand of tax of Rs.1,83,622/-, (CGST amounting to Rs.91,811/- plus TGST amounting to Rs.91,811/-) and also penalty of Rs.20,000/-, respectively thus totaling to Rs.2,03,622/-, passed by the second respondent for the tax period 2020-21, 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 Honourable Court and Honourable High Courts of Delhi, Bombay and Andhra Pradesh and without authority of 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 operation of the impugned Garnishee Notice / Recovery Notice and kindly lift the Bank Attachment issued by the second respondent, dated 0/.0/.2025, under the CGST Act, 2017 / TGST Act, 2017

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 pending disposal of the Writ Petition grant stay of all further proceedings arising in pursuance of the impugned Assessment Order passed by the second respondent in Form GST DRC - 07. in Reference No.ZD360225074480I, vide DIN No.GST/36AGAPY8234A1ZG/21, dated 25/02/2025, for the tax period 2020-21

Counsel for the Petitioner: SRI. S SURI BABU

Counsel for the Respondent Nos.1,2&4: SRI SWAROOP OORILLA Special Govt Pleader for State Tax

Counsel for the Respondent No.3: ---

WRIT PETITION NO: 8930 OF 2025

Between:

SAI CHAITANYA STEEL AGENCIES, Represented by its Proprietor Smt. MALLELA SUNITHA, 5-249/1A, VIJAYANAGAR COLONY, JADCHERLA - 509301. Dist. MAHABUBNAGAR

...PETITIONER

AND

1. The Assistant Commissioner (State Tax), Office of the Assistant Commissioner (ST), Nagarkurnool @ Jadcherla Circle, H.No. 9-108, Badepally, Jadhcherla - 509301.
2. The Commissioner of State Tax, State of Telangana Commercial taxes complex, M J Road, Opposite Gandhi Bhavan, Nampally, Hyderabad.
3. The State of Telangana, Represented by its Principle Secretary to Government, Revenue CTD, Secreteriate, 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 of Mandamus or any other appropriate writ, order or direction, declaring the Show cause Notice dated 31-01-2024 vide reference no. ZD3601240459865, all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 order passed dated 30-04-2024 vide reference no. ZD360424089585X by The Assistant Commissioner (ST), Under Section 73 of the TGST and CGST Act, 2017. The summary of under declared tax is as follows. Total Tax Rs.1,79,14,239/- (CGST Rs.68,53,395/-, SGST Rs.68,53,395/- and IGST Rs.42,07,449/-), penalty Total Rs.17,91,425/- (CGST Rs.6,85,340/-, SGST Rs.6,85,340/- and IGST Rs.4,20,745/-) and beside leavy of interest under section 50 of the CGST Act, 2017 as prescribed under section 73(9) of CGST Act, 2017/TGST Act,2017, for the financial year 2018-2019 without even issuing Form GST DRCO1A as contemplated under Rule 1421A of the Rules 2017 without signature of the officer concerned in the all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 by the 1st Respondent and without DIN and without even granting sufficient opportunity of being heard to the Petitioner as arbitrary contrary to the provisions of the CGST/SGST Acts 2017 and contrary to the Article 14, 19 2 g, 21 and 265 of Constitution of India and consequently set aside the SCN dated 31.01.2024 and all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 as illegal 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 stay all further proceedings including any recovery, pursuant to the Show cause Notice dated 31-01-2024 vide reference no. ZD3601240459865, all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 order passed dated 30-04-2024 vide reference no. ZD360424089585X by The Assistant Commissioner (ST), Under Section 73 of the TGST and CGST Act, 2017. The summary of under declared tax is as follows. Total Tax Rs.1,79,14,239/-(CGST Rs.68,53,395/-, SGST Rs.68,53,395/- and IGST Rs.42,07,449/-), penalty Total Rs.17,91,425/- (CGST Rs.6,85,340/-, SGST Rs.6,85,340/- and IGST Rs.4,20,745/-) and beside leavy of interest under section 50 of the CGST Act, 2017 as prescribed under section 73(9) of CGST Act, 2017/TGST Act,2017, for the financial year 2018-2019 pending disposal of writ petition

Counsel for the Petitioner: SRI. UPADHYAY RAGHAVENDER

Counsel for the Respondent Nos.1&2: SRI SWAROOP OORILLA Special Govt Pleader for State Tax

Counsel for the Respondent No.3: GP FOR REVENUE

WRIT PETITION NO: 9090 OF 2025

Between:

Hungry jacks Bakers and Confectioners, Rep by its Sole Proprietor Rohit Vig, ground floor, plot no.32, doyens township, serilingampally, Ranga Reddy, Telangana-19

...**PETITIONER**

AND

1. The Asst. Commissioner (ST), Madhapur 6 Circle, Madhapur II Division, T.G.

2. The Commissioner of State Tax, The State GST Department, State GST Commissioner Office, Nampally, Opp. to Gandhi Bhavan, Hyderabad.
3. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Hyderabad.
4. Union of India, Through Joint Secretary, Department of Revenue, 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 Writ of Mandamus or any other appropriate writ, or order or direction declaring that the impugned Order vide reference No ZD360424082077B dt. 29/04/2024 and Show cause notice vide reference No. ZD3606220328098 dt. 06/06/2022 cannot be sustained as the impugned Order and Show cause notice are unsigned i.e. were neither digitally signed nor verified through e-signature as envisaged/specified under rule 26(3) of CGST rules, 2017 and are to be set-aside

<u>IA NO: 1 OF 2025</u>

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 Form GST DRC-07 vide reference No. ZD360424082077B dt. 29/04/2024 issued by the 1st Respondent, passed for the tax period 2018-19, under the provisions of the Act

<u>IA NO: 2 OF 2025</u>

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 direct the 1st respondent to lift the bank attachments made pursuant to operation of Form GST DRC-13 vide Ref No. 01/GST Arrear/2024-25 dated 30/12/2024 as otherwise, the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: SRI. JAI KISHAN SOLANKI

Counsel for the Respondent Nos.1&2: SRI SWAROOP OORILLA Special Govt Pleader for State Tax

Counsel for the Respondent No.3: GP FOR REVENUE

Counsel for the Respondent No.4: M/s JHANSI Y/SRI GADI PRAVEEN KUMAR DY. SOLICITOR GENERAL OF INDIA

<u>WRIT PETITION NO: 9092 OF 2025</u>

Between:

M/s. Serene Constructions LLP, 5-4-187/3 and 4, 2nd Floor, Soham Mansion, MG Road, Secunderabad, Telangana-500003. Represented by it's Managing Partner Shri Soham Satish Modi, S/o Satish Manilal Modi

...PETITIONER

AND

1. The State of Telangana, Represented by it's Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Hyderabad.

2. The Assistant Commissioner (ST), Ramgopalpet, Ranigunj-II Circle, Begumpet Division, H.No. 6-3-789, 3rd Floor Pavani Prestige, Ameerpet, Hyderabad, Telangana-500016.

...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 the Show Cause Notice bearing Reference No.ZD3601240468973 in Form GST DRC-01 dated 31-01-2024, including the3 attachment to the Show Cause Notice and the consequent impugned Order-In-Original bearing Reference No. ZD360424090532F in Form GST DRC-07 dated 30-04-2024, including the attached proceedings, 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, passed in violation of principles of natural justice and without application of mind, as resulting in res judicata 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. ZD360424090532F in Form GST DRC-07 dated 30-04-2024, including the attached proceedings, 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: SRI SWAROOP OORILLA 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.8737, 8745, 8747, 8766, 8840, 8852, 8862, 8864, 8897, 8903, 8921, 8930, 9090 and 9092 of 2025

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

Sri Karthik Ramana Puttamreddy, learned counsel for the petitioner(s) in W.P.No.8737 of 2025; Sri Upadhyay Raghavender, learned counsel for the petitioner(s) in W.P.Nos.8745, 8747 & 8930 of 2025; Sri Aruva Karthik, learned counsel for the petitioner(s) in W.P.No.8766 of 2025, Sri V. Veeresham, learned counsel for the petitioner(s) in W.P.Nos.8840 & 8862 of 2025; Sri Goondla Venkateswarlu, learned counsel for the petitioner(s) in W.P.Nos.8852 & 8903 of 2025; Sri Siripuram Keshava, learned counsel for the petitioner(s) in W.P.No.8864 of 2025, Sri P. Rosi Reddy, learned counsel for the petitioner(s) in W.P.No.8897 of 2025; Sri S. Suri Babu, learned counsel for the petitioner(s) in W.P.No.8921 of 2025; Sri Jai Kishan Solanki, learned counsel for the petitioner(s) in W.P.No.9090 of 2025; Sri T. Pradyoth, learned counsel for the petitioner(s) in W.P.No.9092 of 2025 and Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, for the respondent(s)-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 were analogously heard and decided by this common order.

3. Learned counsel for the petitioner(s) 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/-P. GOWRI SHANKAR
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1) The State Tax Officer, Warangal Urban- I, Warangal.
2) The Chief Secretary, and Special Chief Secretary to Government (FAC), State Tax Department, Secretariat, Hyderabad.
3) The Secretary, Ministry of Finance, Government of India, 3rd Floor, Jeevan Deep Building, Sansad Marg, Union of India New Delhi-110 001
4) The JOINT COMMISSIONER (ST), Office of The Joint Commissioner. Adilabad Division, H.No.9-6, 2nd Floor, Chandra Hero Complex, Sai nagar, Dasnapur Adilabad - 504001.
5) The Commissioner of State Tax, State of Telangana Commercial taxes complex, M J Road, Opposite Gandhi Bhavan, Nampally, Hyderabad.
6) The Principle Secretary to Government, Revenue CTD, Secreteriate, Hyderabad
7) The Assistant Commissioner (State Tax), Mancherial Circle, H.No. 19-27, 1st Floor, Vyshnavi Complex, Near Flyover Bridge, Mancherial - 504208.
8) The Special Chief Secretary, Civil Secretariat, Hyderabad, Telangana.

9) Excise and Taxation Commissioner, Telangana, Prohibition and Excise Complex, Nampally Station Road, Nampally, Hyderabad-500001.
10) The Joint Commissioner of State Tax (Appeal), Hyderabad Rural Division, Hyderabad 5th Floor, C.T. Complex, Nampally, Hyderabad.
11) Deputy Commissioner (State Tax), Karimnagar STU, Karimnagar Division, Telangana.
12) The Assistant Commissioner ST, Charminar Circle, Charminar Division, 9th floor Gagan Vihar Building, Nampally, Hyderabad
13) The Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana
14) The Assistant Commissioner of State Tax, Bowenpally-II Circle, Begumpet Division, Hyderabad, PIN.500 016.
15) The Secretary to Government of Telangana, Revenue Department, Government Secretariat Buildings Saifabad, Hyderabad. Telangana-PIN. -500 004.
16) The Principal Secretary to Government Revenue (CT-II) Department, Secretariat, Hyderabad
17) The Assistant Commissioner (ST), Malkajgiri Division - 1 Circle Malkajgiri Division, Hyderabad Telangana
18) The Assistant Commissioner (ST), Madhapur N-1 Circle, Hyderabad.
19) Superintendent of Central GST, Shamshabad Range, Shamshabad GST Division,Shamshabad, Madhapur. Hyderabad. PIN-501218.
20) The Secretary to Ministry of Finance, North Block, Central Secretariat, New Delhi - PIN -110 001.
21) The Assistant Commissioner (State Tax), Office of the Assistant Commissioner (ST), Nagarkurnool @ Jadcherla Circle, H.No. 9-108, Badepally, Jadhcherla - 509301.
22) The Commissioner of State Tax, The State GST Department, State GST Commissioner Office, Nampally, Opp. to Gandhi Bhavan, Hyderabad.
23) The Joint Secretary, Department of Revenue, Ministry of Finance, North Block, New Delhi-110001
24) The Assistant Commissioner (ST), Ramgopalpet, Ranigunj-II Circle, Begumpet Division, H.No. 6-3-789, 3rd Floor Pavani Prestige, Ameerpet, Hyderabad, Telangana-500016.
25) One CC to SRI. KARTHIK RAMANA PUTTAMREDDY Advocate [OPUC]
26) One CC to Sri UPADHYAY RAGHAVENDER Advocate [OPUC]
27) One CC to Sri ARUVA KARTHIK Advocate [OPUC]
28) One CC to Sri V. VEERESHAM Advocate [OPUC]
29) One CC to Sri GOONDLA VENKATESWARLU Advocate [OPUC]
30) One CC to Sri SIRIPURAM KESHAVA Advocate [OPUC]
31) One CC to Sri P. ROSI REDDY Advocate [OPUC]
32) One CC to Sri S. SURI BABU Advocate [OPUC]
33) One CC to Sri JAI KISHAN SOLANKI Advocate [OPUC]
34) One CC to Sri T. PRADYOTH Advocate [OPUC]
35) One CC to SRI SWAROOP OORILLA Special Govt Pleader for State Tax [OPUC]
36) One CC to Sri Gadi Praveen Kumar, Deputy Solicitor General of India [OPUC]
37) One CC to M/s Y. JHANSI Advocate [OPUC]
38) Two CD Copies

HIGH COURT

DATED:03/04/2025

HIGH COURT FOR THE STATE OF TELANGANA
17 APR 2025
★ DESPATCHED ★

COMMON ORDER

WRIT PETITION NOS:
8737,8745,8747,8766,8840,8852,8862,8864,8897,8903,
8921,8930,9090 and 9092 OF 2025

DISPOSING THE WRIT PETITIONS

WITHOUT COSTS

40 M.T
16/4/25