

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

**THURSDAY, THE TWENTIETH DAY OF MARCH
TWO THOUSAND AND TWENTY FIVE**

PRESENT

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

**WRIT PETITION Nos: 6768, 7507, 7531, 7680, 7681 AND
7689 OF 2025**

WRIT PETITION NO: 6768 OF 2025:

Between:

M/s Jai Durga Bhavani Packaging, Having it office at 3/1/1/2/A, Lingojiuda, Saroornagar, Hyderabad, Telangana 500035 Rep by it Sole Proprietor Sri Srinivas Kuyya, S/o. K. Ram Das, aged 52 years, Occ: Business, R/o.2-3-720/1/A, Govind nagar, Amberpet, Hyderabad-500013.

...PETITIONER

AND

1. The State of Telangana, Through Principal Secretary to Government Revenue Department Commercial Tax Hyderabad Telangana
2. The Assistant Commissioner(ST), Vidyanagar Circle, Secunderabad Division 9TH Mayur Kushal Complex, Near Gunfoundry, Abids, Hyderabad - 500 001

...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 a writ, order or direction more particularly one in the nature of Mandamus, declaring the action of the respondents in issuing the show cause notice bearing reference No. ZD3605240848622 dated 31.05.2024 as well as the subsequent Proceeding bearing reference No. AD360524051304C dated 16.08.2024 as illegal, arbitrary, contrary to the CGST Act, 2017 and principles of natural justice and consequently set aside the same and direct the 2nd respondent to give an opportunity to the petitioner to be heard.

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 recovery proceedings pursuant to the order bearing reference no. AD360524051304C dated 16.08.2024 issued by the 2nd respondent pending disposal of the above writ petition.

Counsel for the Petitioner: SRI TARUN MADATHANAPALLY

**Counsel for the Respondents: SRI T. CHAITANYA KIRAN, ASST. GP REP. FOR
SRI SWAROOP OORILLA, SPL GP for State Tax**

WRIT PETITION NO: 7507 OF 2025:

Between:

M/s. Bhargav Medical Hall, O/o. 6-3-666/B/2/1, Laxmi Plaza, Opp. Meena Bakery, Panjagutta, Telangana, Rep. by its Proprietor, Sri N. Venkateshwar Rao, S/o. late N.Somaiah, Aged about 47 years, Occ. Business, R/o. H.No. 8-3-169/23, H.F.Nagar, Borabanda, Hyderabad, Telangana

...PETITIONER

AND

1. The Assistant Commissioner (ST), Kairthabad-Somajiguda-2 Circle, Panjagutta Division, Hyderabad, Telangana.
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 Bank Manager, HDFC Bank Ltd., Panjagutta Branch, No 6/3/698/A, Pawani Plaza, 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 impugned Show Cause Notices along with summary of Show Cause Notices in Form DRC-01 vide Ref.No.ZD361121005590 dt. 12.11.2021 and impugned order dated 28.08.2024 along with proceedings in Form GST DRC-07 vide Ref. No. ZD360824126294A dated 28.08.2024, passed by the 1st Respondent for the tax period 2019-20 without having any signature as illegal, arbitrary, apart from violative of Article 14, 19(1)(g) and 265 of the Constitution of India, 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 suspend the bank attachment notice issued in Form GST DRC-13 dated

15.02.2025 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 grant stay of all further proceedings pursuant to the impugned order dated 28.08.2024 along with proceedings in Form GST DRC-07 vide Ref. No. ZD360824126294A dated 28.08.2024, passed by the 1st Respondent for the tax period 2019-20, pending disposal of the Writ Petition.

Counsel for the Petitioner: SRI KOHIR BHASKAR REDDY

**Counsel for the Respondent No.1 & 2: SRI T. CHAITANYA KIRAN, ASST. GP
REP. FOR SRI SWAROOP OORILLA,
SPL GP for State Tax**

Counsel for the Respondent No.3: M/s. DOMINIC FERNANDES

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

WRIT PETITION NO: 7531 OF 2025:

Between:

M/s. Oswal Cables Private Limited, rep. by its Manager, Mr. Virendra Kumar Tiwari, Plot No. 5, Survey No. 228/9 Industrial Park, Kucharam, Medak, Telangana-502 336.

...PETITIONER

AND

1. State Tax Officer-III, O/o Joint Commissioner (State Tax), Punjagutta Division, Hyderabad.
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. Central Board of Indirect Taxes and Customs, GST Policy Wing, Government of India, Ministry of Finance, New Delhi, rep. by its Commissioner (GST).

...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 along with Form DRC-01 dated

27.11.2024 and adjudication order along with Form DRC-07 dated 10.02.2025 passed by the 1st Respondent for the tax period 2020-21 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 on them 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 grant stay of all further proceedings pursuant to the impugned order dated 10.2.2025 and proceedings in Form GST DRC-07 in Ref No ZD 360225023234U dated 10.02.2025 passed by the 1st Respondent for the tax period 2020-21, 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 No.1 & 2: SRI T. CHAITANYA KIRAN, ASST. GP
REP. FOR SRI SWAROOP OORILLA,
SPL GP for State Tax**

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

Counsel for the Respondent No.4: M/s. DOMINIC FERNANDEZ

WRIT PETITION NO: 7680 OF 2025:

Between:

M/s. Kiran Mechanical Industries Limited, rep. by. its Authorised-Signatory Sri M.Devindra, Plot No.31, Imperial Auto Industries Ltd., TSIIIC Industries Park, Buchinelly, Zaheerabad, Sangareddy Dist. Telangana.

...PETITIONER

AND

1. The State of Telangana, rep. by the Principal Secretary, Revenue (CT) Department, Secretariat, Hyderabad, Telangana.
2. The Deputy Commissioner (ST)(STU), Sangareddy, Nizamabad Division.

...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 declaring the action of the 2nd respondent in issuing the undated Attachment to Show Cause Notice in Form DRC 01 along with Form GST DRC 01 dated 12/11/2021 without signatures either manually, digitally or electronically as

mandated under the CGST Act, 2017 and the Rules for the year 2019-20 and in passing the impugned (i) Attachment to GST Form DRC 07 dated 24/08/2024 (signed) imposing tax with penalty amounting to Rs.3,54,308/- along with Summary of the Order in Form GST DRC-07 dated 24/08/2024 (unsigned), (ii) impugned Attachment to GST Form DRC 07 dated 24/08/2024 (signed) imposing tax of Rs.57,17,559/- along with Summary of the Order in Form GST DRC-07 dated 24/08/2024 (unsigned) and (iii) impugned Attachment to GST Form DRC 07 dated 30/08/2024 imposing tax of Rs.29,99,481/- along with Summary of the Order in Form GST DRC-07 dated 30/08/2024 both without signatures either manually, digitally or electronically as indicated above as mandated under the CGST Act, 2017 and the Rules for the year 2019-20 as being void, illegal, without jurisdiction, without authority of law apart from violative of Articles 14 and 19 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 issuing the undated Attachment to Show Cause Notice in Form DRC 01 along with Form GST DRC 01 dated 12/11/2021 without signatures either manually, digitally or electronically as mandated under the CGST Act, 2017 and the Rules for the year 2019-20 and in passing the impugned (i) Attachment to GST Form DRC 07 dated 24/08/2024 (signed) imposing tax with penalty amounting to Rs.3,54,308/- along with Summary of the Order in Form GST DRC-07 dated 24/08/2024 (unsigned), (ii) impugned Attachment to GST Form DRC 07 dated 24/08/2024 (signed) imposing tax of Rs.57,17,559/- along with Summary of the Order in Form GST DRC-07 dated 24/08/2024 (unsigned) and (iii) impugned Attachment to GST Form DRC 07 dated 30/08/2024 imposing tax of Rs.29,99,481/- along with Summary of the Order in Form GST DRC-07 dated 30/08/2024 both without signatures either manually, digitally or electronically as mandated under the CGST Act, 2017 and the Rules for the year 2018-19.

Counsel for the Petitioner: SRI B. KRISHNA REDDY

**Counsel for the Respondents: SRI T. CHAITANYA KIRAN, ASST. GP REP. FOR
SRI SWAROOP OORILLA, SPL GP for State Tax**

WRIT PETITION NO: 7681 OF 2025:

Between:

M/s. Rki Builders Private Limited & DS MAX PROPERTIES PRIVATE LIMITED JV. Rep by Authorized Signatory M Santosh Kumar Registered Office at No.157, Prajay Water Front, Shamirpet Gnom Valley Road, Secunderabad, Hyderabad, Telangana, 500077.

...PETITIONER

AND

1. The Assistant Commissioner (ST), Division -Malkajgiri, Circle - Keesara- 2, Hyderabad -500001.
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 the unsigned impugned show cause notice dated 29/04/2024 vide Ref no. ZD360524057233I and the corresponding unsigned demand order dated 30/08/2024 vide Ref no. ZD3608241408271 passed by the Respondent No.1 under Section 73 of the Central Goods and Services Tax Act, 2017 for the Financial Year 2019-2020, demanding an amount of SGST Rs. 3,01,07,965/-, CGST Rs 3,01,07,965/- and IGST Rs 53,40,219/- 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 and pass such further or other order(s) as this Honble Court may deem fit and proper in the circumstances of the case. (ii) and violative of articles 14, 19(1)(g), 21 and 265 of the Constitution of India.

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 Unsigned Summary Order in DRC-07 dt 30.08.2024 vide Ref no. ZD3608241408271 issued by the Respondent No. 1 for the tax period 2019-20 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 G.R.S. AKHILESWAR

**Counsel for the Respondents: SRI T. CHAITANYA KIRAN, ASST. GP REP. FOR
SRI SWAROOP OORILLA, SPL GP for State Tax**

WRIT PETITION NO: 7689 OF 2025:

Between:

M/s.Kiran Mechanical Industries Limited, rep. by its Authorised Signatory Sri M.Devindra, Plot No.31, Imperial Auto Industries Ltd., TSIIIC Industries Park, Buchinelly, Zaheerabad, Sangareddy Dist. Telangana

...PETITIONER

AND

1. The State of Telangana, rep.by the Principal Secretary, Revenue (CT) Department, Secretariat, Hyderabad, Telangana
2. The Deputy Commissioner (ST)(STU), Sangareddy, Nizamabad Division

...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 declaring the action of the 2nd respondent in issuing the undated Attachment to Show Cause Notice in Form DRC 01 along with Form GST DRC 01 dated 12.11.2021 and in passing the impugned Attachment to GST Form DRC 07 dated 30.04.2024 along with Summary of the Order in Form GST DRC-07 dated 30.04.2024 both without signatures either manually, digitally or electronically as mandated under the CGST Act, 2017 and the Rules for the year 2018-19 as being void, illegal, without jurisdiction, without authority of law apart from violative of Articles 14 and 19 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 issuing the undated Attachment to Show Cause Notice in Form DRC 01 along with Form GST DRC 01 dated 12.11.2021 and in passing the impugned Attachment to GST Form DRC 07 dated 30.04.2024 along with Summary of the Order in Form GST DRC-07 dated 30.04.2024 both without signatures either manually, digitally or electronically as mandated under the CGST Act, 2017 and the Rules for the year 2018-19.

Counsel for the Petitioner: SRI B. KRISHNA REDDY

**Counsel for the Respondents: SRI T. CHAITANYA KIRAN, ASST. GP REP. FOR
SRI SWAROOP OORILLA, SPL GP 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.6768, 7507, 7531, 7680, 7681 and
7689 of 2025**

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

Learned counsel Sri M.Tarun, Sri Kohir Bhaskar Reddy, Sri Karthik Ramana Puttamreddy, Sri B.Krishna Reddy, and Sri G.R.S.Akhileswar, 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.

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SD/- N. CHANDRA SEKHAR
ASSISTANT REGISTRAR

SECTION OFFICER

To,

1. The Principal Secretary to Government Revenue Department The State of Telangana, Commercial Tax Hyderabad Telangana
2. The Assistant Commissioner(ST), Vidyanagar Circle, Secunderabad Division 9TH Mayur Kushal Complex, Near Gunfoundry, Abids, Hyderabad - 500 001
3. The Assistant Commissioner (ST), Kairthabad-Somajiguda-2 Circle, Panjagutta Division, Hyderabad, Telangana.
4. The Principal Secretary, Revenue (CT) Department, The State of Telangana, Telangana Secretariat, Hyderabad.
5. The Chairman, The Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi 100 001.
6. The Bank Manager, HDFC Bank Ltd., Panjagutta Branch, No 6/3/698/A, Pawani Plaza, Hyderabad, Telangana.
7. State Tax Officer-III, O/o Joint Commissioner (State Tax), Punjagutta Division, Hyderabad.
8. The Chief Secretary, and Special Chief Secretary to Government (FAC), State of Telangana, State Tax Department, Secretariat, Hyderabad.
9. The Secretary, Ministry of Finance, Union of India, Government of India, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110 001.
10. The Commissioner (GST), Central Board of Indirect Taxes and Customs, GST Policy Wing, Government of India, Ministry of Finance, New Delhi.
11. The Principal Secretary, Revenue (CT) Department, The State of Telangana, Secretariat, Hyderabad, Telangana.

12. The Deputy Commissioner (ST)(STU), Sangareddy, Nizamabad Division.
13. The Assistant Commissioner (ST), Division -Malkajgiri, Circle - Keesara- 2, Hyderabad -500001.
14. The Principal Secretary to Government, Revenue Department (Commercial Tax), State of Telangana, Hyderabad, Telangana.
15. The Principal Secretary, Revenue (CT) Department, The State of Telangana, Secretariat, Hyderabad, Telangana
16. The Deputy Commissioner (ST)(STU), Sangareddy, Nizamabad Division
17. One CC to SRI TARUN MADATHANAPALLY, Advocate [OPUC]
18. One CC to SRI KOHIR BHASKAR REDDY, Advocate [OPUC]
19. One CC to SRI KARTHIK RAMANA PUTTAMREDDY, Advocate [OPUC]
20. One CC to SRI B. KRISHNA REDDY, Advocate [OPUC]
21. One CC to SRI G.R.S. AKHILESWAR, Advocate [OPUC]
22. One CC to M/s. DOMINIC FERNANDES, Advocate [OPUC]
23. One CC to SRI GADI PRAVEEN KUMAR, (Deputy Solicitor General of India), High Court for the State of Telangana at Hyderabad. [OPUC]
24. Two CCs to GP FOR HOME, High Court for the State of Telangana. [OUT]
25. Two CCs to SRI SWAROOP OORILLA, SPL GP for State Tax, High Court for the State of Telangana. [OUT]
26. Two CD Copies

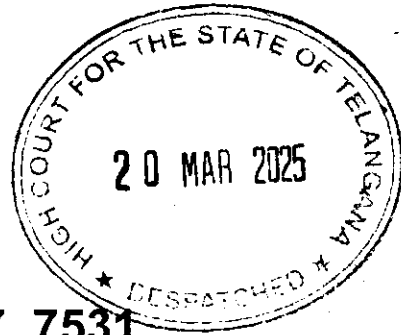
BN

Bj

HIGH COURT

DATED:20/03/2025

COMMON ORDER



**WRIT PETITION Nos: 6768, 7507, 7531,
7680, 7681 & 7689 OF 2025**

**DISPOSING OF ALL THE WRIT PETITIONS
WITHOUT COSTS**

30

20/3/25
LNS