IN THE HIGH COURT FOR THE STATE OF TELANGANA AT HYDERABAD

TUESDAY, THE THIRTY FIRST DAY OF MARCH

TWO THOUSAND AND TWENTY SIX

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

WRIT PETITION NOs: 9277 & 9381 OF 2026

WRIT PETITION NO: 9277 OF 2026

Between:

M/s.Vensha Packaging Private Limited, Plot No.4A, APII IDA, Prashanthi Nagar, Kukatpally, Medchal-Malkajgiri District. Rep. by its Managing Director Ms.Iruvuru Venkateswarlu aged about 57 years, Occ.Business

Petitioner

AND

1. The Assistant Commissioner (ST), Balanagar Circle, Hyderabad Rural Division, Hyderabad.
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 Branch Manager,, Canara Bank, Kukkatpalli Branch, Y Junction, Kukkatpalli, 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 issuing the Summary of the Notice in Form GST DRC-01, dated 31/01/2024 and the Attachment to Show Cause Notice in Form DRC-01, dated Nil, the Order, dated 30.04.2024, the Summary of the Order in Form GST DRC-07, dated 30/04/2024 and the Attachment to Form DRC-07, dated Nil, passed for the tax period 2018-19 under the IGST/CGST/SGST Act 2017, without any signature either physically or digitally, is nonest in the eye of law.

(2) the action of the 1st Respondent in passing the Order, dated 30/04/2024, the Summary of the Order in Form GST DRC-07, dated 30/04/2024 and the Attachment to Form DRC-07, dated Nil, without issuing Form GST DRC-01A as contemplated under Rule 142(1A) of the Rules 2017, for the tax period 2018-19 under the IGST/CGST/SGST Act 2017, is not valid in the eye of law.

(3) the action of the 1st Respondent in issuing the Summary of the Show Cause Notice in Form DRC-01, dated 31/01/2024 and passing the Order, dated 30/04/2024, the Summary of the Order in Form GST DRC-07, dated 30/04/2024, and the Attachment to Form DRC-07, dated Nil, without generating Document Identification Number (DIN), for the tax period 2018-19 under the IGST/CGST/SGST Act 2017, is contrary to Circular No.128/47/2019-GST, dated 23/12/2019 and the judgement of the Honourable Supreme Court of India in W.P.(Civil) No 320 of 2022, dated 18.07.2022, and consequently set aside the Order, dated 30/04/2024, the Summary of the Order in Form GST DRC-07, dated 30/04/2024 and the Attachment to Form DRC-07, dated Nil, passed by the 1st Respondent, for the tax period 2018-19 under the IGST/CGST/SGST Act 2017, as null and void.

IA NO: 2 OF 2026

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 revoke the Garnishee Notice, dated 20/09/2024 issued by the 1St Respondent to the 4th Respondent Bank, for the tax period 2018-19 under the IGST/CGST/SGST Act 2017, as otherwise, the Petitioner will be put to severe loss and hardship., Pending disposal of WP 9277 of 2026, on the file of the High Court.

IA NO: 1 OF 2026

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 30/04/2024, the Summary of the Order in Form GST DRC-07, dated 30/04/2024 and the Attachment to Form DRC-07, dated Nil, passed by the 1St Respondent, for the tax period 2018-19 under the IGST/CGST/SGST Act 2017, as otherwise, the Petitioner will be put to severe loss and hardship., Pending disposal of WP 9277 of 2026, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and upon hearing the arguments of SRI. MOHAMMED RAFI Advocate for the Petitioner(s), Sri Swaroop Oorilla, Special Govt Pleader for State Tax for the Respondent(s),

WRIT PETITION NO: 9381 OF 2026

Between:

M/s. Sri Bhadrakali Fertilizer Depot, Rep. by its Partner, Mavurapu Aruna Devi, 16-7-61, Old Grain Market, Hanumakonda-506 002, Warangal District, Telangana.

Petitioner

AND

1. Assistant Commissioner of State Tax, Warangal, Urban- II, Warangal, Telangana.
2. State of Telangana, Rep. by its Chief Secretary, and Special Chief Secretary to Government (FAC), State Tax Department, Secretariat, Hyderabad.
3. Central Board of Indirect Taxes and Customs, GST Policy Wing, Government of India, Ministry of Finance, New Delhi, Rep. by its Commissioner (GST).
4. Union of India, Rep. by its Secretary, Ministry of Finance, Government of India, 3rd Floor, Jeevan Deep Building, Sansad Marg. New Delhi-110 001.
5. Indian Bank, Rep. by its Branch Manager. Mandi Bazar Branch, 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-

(a). declaring that the show cause notice in Form GST DRC-01 dated 9/1/2024 and the final adjudication order in Form GST DRC-07 dated 27/4/2024 along with passed under Section 73 of the CGST and SGST Act by the 1st Respondent for the ,tax period 2018-19 as being a nullity, *non-est* in law on account of not having any signature on show cause notice and order and also contrary to Rule 142(1A) of CGST Rules, 2017 for not issuing Form GST DRC-01A, and

b) declare Notification No.56/2023 (CT) dated 28/12/2023 issued by the 3rd Respondent under Section 168-A of the Central Goods and Services Tax Act. 2017 and G.O.Ms.No.170 dated 30/12/2023 issued by the 2nd Respondent under Section 168-A of the Telangana Goods and Services Tax Act. 2017 extending the limitation for concluding the adjudication of show cause notice issued under Section 73 for the tax period 2018-19 as ultra-vires Section 168-A of the Central Goods and Service Tax Act, 2017 and as ultra-vires Section 168-A of the Telangana Goods and Services Tax Act, 2017 and also manifestly arbitrary and violative of Article 14 of the Constitution, and

(c) alternatively, declaring that the liability of tax, interest and penalty arising under the order dated 27/4/2024 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

(d) declare 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 27/4/2024 is served on the Petitioner in accordance with law,

<u>IA NO: 2 OF 2026</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 grant stay of all further proceedings pursuant to the impugned order in Form GST DRC-07 dated 27/4/2024 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., Pending disposal of WP 9381 of 2026, on the file of the High Court.

IA NO: 1 OF 2026

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 bank attachment in the Form GST DRC-13, dated 15/11/2025 passed by the 1st Respondent for the tax period 2018-19, Pending disposal of WP 9381 of 2026, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and upon hearing the arguments of SRI. KARTHIK RAMANA PUTTAMREDDY Advocate for the Petitioner(s), Sri Swaroop Oorilla, Special Govt Pleader for State Tax for the Respondent(s) and the Court made the following.

ORDER:

Learned counsel Sri. K.P. Amarnath Reddy appears for the petitioner in W.P. No. 9215 of 2026.

Learned counsel Sri Puppala Bharath Nandan appears for the petitioners in W.P.Nos.9218, 9272 and 9344 of 2026.

Learned counsel Sri Shaik Jeelani Basha appears for the petitioner in W.P.Nos.9268 and 9398 of 2026.

Learned counsel Sri Mohammed Rafi appears for the petitioner in W.P.No.9277 of 2026.

Learned counsel Sri Karthik Ramana Puttamreddy appears for the petitioner in W.P.No.9381 of 2026.

Learned counsel Sri V.Veeresham appears for the petitioner in W.P.No.9397 of 2026.

Sri Swaroop Oorilla, learned Special Government leader, appears for State Tax.

Let these matters be listed on 01.04.2026 along with W.P.No.34751 of 2025 and batch.

In the meantime, insofar as W.P.No.9277 of 2026 and W.P.No.9381 of 2026 are concerned, no coercive steps shall be taken against the petitioners in pursuance of the garnishee notices issued in Form GST DRC-13, dated 20.09.2024 and 15.11.2025 respectively, till the next date.

Sd/- A.SREENIVASA REDDY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Assistant Commissioner (ST), Balanagar Circle, Hyderabad Rural Division, Hyderabad.
2. The Principal Secretary, Revenue (CT) Department, State of Telangana, Secretariat, Hyderabad.
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, Canara Bank, Kukkatpalli Branch, Y Junction, Kukkatpalli, Hyderabad.
5. Assistant Commissioner of State Tax, Warangal, Urban- II, Warangal, Telangana.
6. The Chief Secretary, and Special Chief Secretary to Government (FAC), State Tax Department, State of Telangana, Secretariat, Hyderabad.
7. The Commissioner (GST), Central Board of Indirect Taxes and Customs, GST Policy Wing, Government of India, Ministry of Finance, New Delhi
8. The Secretary, Ministry of Finance, Government of India, 3rd Floor, Jeevan Deep Building, Sansad Marg, Union of India, New Delhi-110 001.

9. The Branch Manager, Indian Bank, Mandi Bazar Branch, Warangal.(RR1 to 9 by SPAD)
10. One CC to SRI. MOHAMMED RAFI Advocate [OPUC]
11. One CC to SRI. KARTHIK RAMANA PUTTAMREDDY Advocate [OPUC]
12. Two CC to Special Govt Pleader for State Tax, Advocate [OPUC]
13. One spare copy

HIGH COURT

HCJ &
GMMJ

DATED:31/03/2026

LIST ON : 01.04.2026
ALONG WITH
W.P. NO. 34751 OF 2025 & BATCH

ORDER

WP.No.9277 and 9381 of 2026

DIRECTION