

IN THE HIGH COURT FOR THE STATE OF TELANGANA AT HYDERABAD
THURSDAY, THE TWENTY SIXTH DAY OF JUNE
TWO THOUSAND AND TWENTY FIVE

:PRESENT:

THE HONOURABLE THE ACTING CHIEF JUSTICE SUJOY PAUL ✓
AND
THE HONOURABLE SMT JUSTICE RENUKA YARA ✓
WRIT PETITION NO: 14204 OF 2025

Between:

Metal N Alloys, Rep. by its Sole Proprietor Mr. Sarfaraz Ahmed, 4-3-77/2, Hill Street, Ranigunj, Hyderabad, Telangana, 500003

Petitioner ✓

AND

1. Superintendent of Central Tax, Mahankali Street- RP Road 1 Range, Secunderabad Division, Telangana. ✓
2. Superintendent of Central Tax, Ramgopalpet -III Range, Secunderabad Division, Telangana. ✓
3. Assistant Commissioner of Central Tax, Mahankali Street- RP Road 1 Range, Secunderabad, Telangana ✓
4. Additional Commissioner,, Secunderabad Commissionerate, Telangana. ✓
5. 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

(a) That the impugned Order in Form GST DRC-07 vide reference No. ZD360324019159G dated 14/03/2024 along with Order-In-Original No.01/2023-24 and Form GST DRC-01 vide reference No. DRC-01 277939 dated 29/12/2023 along with Show cause notice (SCN) No. 06/2023-24 cannot be sustained as the Form GST DRC-07 and Form GST DRC-01 are unsigned ie. 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. or

(b) That, alternatively, the consolidated Show Cause Notice covering multiple financial years without proper breakdown is contrary to the principles of natural justice and the statutory scheme under the GST Act. and is to be set-aside.

(c) That alternatively without issuance of Form GST DRC-07 for financial year 2019-20 recovery under section 79(1) (C) (i) is illegal and ultra vires, and a notice named Particulars of the defaulter is to be set-aside.

IA NO: 1 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to suspend the operation of the Order in Form GST DRC-07 vide reference No. ZD360324019159G dated 14/03/2024 along with Order-In-Original No.01/2023-24 issued by the 1st Respondent, passed for the financial years 2018-19 and 2019-20 under the provisions of the Act, pending disposal of WP 14204 of 2025, on the file of the High Court.

IA NO: 2 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to direct the 1st Respondent to lift the bank attachments along with made pursuant to operation of Notice of "Particulars of the defaulter" as otherwise, the Petitioner will be put to severe loss and hardship., pending disposal of WP 14204 of 2025, on the file of the High Court.

IA NO: 3 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to direct the 1st Respondent to not to debit any balance available in the attached bank accounts of the petitioner in City Union Bank, Balanagar Branch as otherwise the Petitioner will be put to severe loss and hardship., pending disposal of WP 14204 of 2025, 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 JAI KISHAN SOLANKI Advocate for the Petitioner, Ms.Pravallika, counsel representing Sri Dominic Fernandes, Senior Standing Counsel for CBIC, for respondent Nos.1 to 4, the Court made the following.

ORDER

Parties through their Counsel.

Learned counsel for the petitioner submits that Form GST DRC-07 and Form GST DRC-01 are unsigned.

Ms.Pravallika, learned counsel representing Sri Dominic Fernandes, learned Senior Standing Counsel for CBIC, for respondent Nos.1 to 4 prays for and granted two weeks' time to seek instructions.

List after two weeks.

Considering the aforesaid and subject to hearing the other side, till the next date of hearing, no coercive action be taken against the petitioner

pursuant to the said orders. However, the question of petition belatedly will remain open to be adjudicated.

SD/-AHMED ABDULLAH KHAN
ASSISTANT REGISTRAR

//TRUE COPY//


SECTION OFFICER

To,

1. Superintendent of Central Tax, Mahankali Street- RP Road 1 Range, Secunderabad Division, Telangana. ✓
2. Superintendent of Central Tax, Ramgopalpet -111 Range, Secunderabad Division, Telangana. ✓
3. Assistant Commissioner of Central Tax, Mahankali Street- RP Road 1 Range, Secunderabad, Telangana ✓
4. Additional Commissioner,, Secunderabad Commissionerate, Telangana. ✓
5. The Joint Secretary, Union of India, Department of Revenue, Ministry of Finance, North Block, New Delhi-110001 (RR 1 TO 5 by RPAD)
6. One CC to SRI. JAI KISHAN SOLANKI Advocate [OPUC] _ ✓
7. Two spare copy

HIGH COURT ✓

HACJ
&
RYJ ✓

DATED:26/06/2025 ✓

LIST AFTER TWO WEEKS ✓

ORDER ✓

WP.No.14204 of 2025 ✓



DIRECTION ✓