

HIGH COURT FOR THE STATE OF TELANGANA AT HYDERABAD

MONDAY, THE TWENTIETH DAY OF APRIL

TWO THOUSAND AND TWENTY SIX

:PRESENT:

**THE HONOURABLE THE CHIEF JUSTICE APARESH KUMAR SINGH
AND**

THE HONOURABLE SRI JUSTICE G.M. MOHIUDDIN

WP 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.No.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.No.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.No.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 the order of the High Court dated: 26.06.2025 made herein and upon hearing the arguments of SRI. JAI KISHAN SOLANKI Advocate for the Petitioner, SRI. DOMINIC FERNANDES Advocate for the Respondent Nos.1 to 4 and SRI. N. BHUJANGA RAO (DEPUTY SOLICITOR GENERAL OF INDIA) Advocate for the Respondent No.5, the Court made the following.

ORDER:

At the request made on behalf of Sri Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs, appearing for Central Tax and with the consent of the learned counsel for the other side, list these cases next week by reflecting the name of learned counsel Sri Dominic Fernandes for respondents No.1 and 2 in W.P No.14273 of 2025 in place of Special Government Pleader for State Tax in the cause list.

Interim order, granted earlier in W.P.No.14204 of 2025, shall continue till the next date of hearing.

Sd/- K.BHAVANI SWAMY
ASSISTANT REGISTRAR

//TRUE COPY//


SECTION OFFICER

To,

1. One CC to SRI. JAI KISHAN SOLANKI, Advocate [OPUC].
2. One CC to SRI. N. BHUJANGA RAO (DEPUTY SOLICITOR GENERAL OF INDIA), Advocate [OPUC].
3. One spare copy

HIGH COURT

HCJ & GMMJ

DATED:20/04/2026

LIST THESE CASES NEXT WEEK.

ORDER

WP.No.14204 of 2025



INTERIM ORDER EXTENDED