

**HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD**

**TUESDAY, THE FIFTH DAY OF MAY
TWO THOUSAND AND TWENTY SIX**

:PRESENT:

**THE HONOURABLE SRI JUSTICE P.SAM KOSHY
AND
THE HONOURABLE SRI JUSTICE NARSING RAO NANDIKONDA**

WP NOS: 15111, 15237, 15240, 15247 AND 15250 OF 2026

W.P. NO.15111 OF 2026

Between:

M/S. SRI THIRUMALA TYRES, represented by its Proprietor, SRINIVAS JAGGAIAHGARI, S/o JAGGAIAH GARI BHOOMIAIAH, having its Principal Place of Business at 13-240/1, main road , opp bharat petrol bunk , Toopran village and Mandal , Medak,Telangana 502334

.....PETITIONER

AND

1. The Assistant Commissioner (ST), Medak -I and II Circle, Nizamabad 1st Floor, Municipal Complex, Near Tilak Garden, Nizamabad, Telangana - 503 001.
2. The Commissioner of State Tax, State GST Department, Office of the State GST Commissioner, Nampally, Opposite Gandhi Bhavan, Hyderabad, Telangana.
3. The State of Telangana, represented by its Principal Secretary, Revenue (Commercial Taxes) Department, 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 an appropriate Writ, Order or Direction, more particularly a Writ of Mandamus, declaring the action of the 1st Respondent

- (i). issuing the Show Cause Notice in Form GST DRC-01 dated 04.00.2022 along with its summary, and in passing the impugned proceedings in Order Form GST DRC-07 dated 28.04.2024 along with its summary- of attachment for the assessment year 2018-19;
- (ii)in issuing the Show Cause Notice in Form GST DRC-01 dated 21.05.2024 along with its summary, and in passing the impugned proceedings in Order Form GST DRC-07 dated 14.08.2024 along with its summary of attachment for the assessment year 2019-20;
- (iii) in issuing the Show Cause Notice, in Form GST DRC-01 dated 04.06.2022 along with its summary, and in passing the impugned proceedings in Order Form GST DRC-07 dated 21.02.2025 along with its summary of attachment for the assessment year 2020-21,

without affixing any digital or electronic signature as mandatorily required under Rules 142(1) and 142(5) of the CGST Rules, 2017, as illegal, arbitrary, violative of the principles of natural justice and without jurisdiction, and consequently to set aside the same, in view of the judgment of this Hon'ble High Court dated 28.02.2025 in W.P. No. 21101 of 2024 and batch.

I.A. NO: 1 OF 2026

Petition under Section 151 of C.P.C praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to stay all further proceedings, including coercive steps such as recovery, attachment, and garnishee proceedings, pursuant to (i) the Summary of Order in Form GST DRC-07 dated 28.04.2024 along with the consequential attachment for the Financial Year 2018-2019, (ii) the Summary of Order in Form GST DRC-07 dated 14.08.2024 along with the consequential attachment for the Financial Year 2019-2020, and (iii) the Summary of Order in Form GST DRC-07 dated 21.02.2025 along with the consequential attachment for the Financial Year 2020-2021, passed by the 1st Respondent, as well as the garnishee notice issued in Form GST DRC-13 dated 16.12.2024 to a third party in respect of the said assessment years, pending disposal of WP No 15111 of 2026, on the file of the High Court.

The petition coming on for hearing, upon perusing the petition and the grounds filed in support thereof and upon hearing the arguments of MR. SHIVA KUMAR KONNE Advocate for the Petitioner and MR. K. SAI AKARSH, AGP REPRESENTING MR. SWAROOP OORILLA, SPECIAL GP FOR STATE TAX, for the Respondents.

W.P. NO.15237 OF 2026

Between:

Epione Labs Private Limited, Building 900 MN Park Genome Valley, Shamirpet Mandal, RR District, Telangana-500078, represented by the erstwhile Director Sri Sirish Kumar Ravula, S/o Late Hrudaya Ranjan Ravula, aged about 60 years, R/o 10-3-782 253/3RT, Vijayanagar Colony, VTC, Hyderabad-500057.

.....PETITIONER

AND

1. Deputy Commissioner (ST), Nacharam - II Saroor Nagar, 3rd Floor, Gagan Vihar Complex, Opp Gandhi Bhavan, Nampally, Hyderabad-500001.
2. State of Telangana, rep by its Principal Secretary to Government Revenue (CT II) Department, Secretariat, Hyderabad.
3. State Bank of India, represented by its Branch Manager, Tarnaka Branch, D.No: E2-A, HMDA Complex, Tarnaka Cross Road, Beside Aradhana Theatre, Tarnaka, Hyderabad-500007.

.....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 in the nature of a writ of mandamus declaring Show Cause Notice dated 05.08.2021 in Form DRC 01 bearing Reference No. ZD360821001067R and the consequent order in Form DRC 07 dated 14.08.2024 bearing Reference No. ZD360824043075E for the tax period April 2019 to February, 2020 passed under Section 73 of the CGST/TGST Act, 2017 under the provisions of TSGST Act, 2017 as being unsigned,

void, arbitrary, illegal, violative of principles of natural justice, apart from being violative of Articles 14, 19(1)(g) of the Constitution of India and consequently set aside the same.

I.A. NO: 1 OF 2026

Petition under Section 151 of C.P.C praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to stay all further action including collection of disputed tax pursuant to the order dated 14.08.2024 bearing Reference No. ZD360824043075E for the tax period April, 2019 to February, 2020 passed under Section 73 of the CGST/TGST Act, 2017 under the provisions of TSGST Act, 2017, pending disposal of WP No 15237 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 Ms. K. PRABHABATI Advocate for the Petitioner and MR. K. SAI AKARSH, AGP REPRESENTING MR. SWAROOP OORILLA, SPECIAL GP FOR STATE TAX for the Respondents no. 1 and 2.

W.P. NO.15240 OF 2026

Epione Labs Private Limited,, Building 900, MN Park, Genome Valley, Shamirpet Mandal, RR District, Telangana - 500078, represented by the erstwhile Director Sri Sirish Kumar Ravula, S/o Late Hrudaya Ranjan Ravula, aged about 60 years, R/o. 10-3-782 253/3RT, Vijayanagar Colony, VTC, Hyderabad- 500057.

.....PETITIONER

AND

1. Assistant Commissioner (ST), Nacharam - II, Malkajgiri, 5th Floor, CT Complex, Nampally, Hyderabad, Telangana
2. State of Telangana, rep. by its Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Hyderabad.
3. State Bank of India, represented by its Branch Manager, Tarnaka Branch, D.No- E2-A, HMDA Complex, Tarnaka Cross Road, Beside Aradhana Theatre, Tarnaka, Hyderabad - 500007.

.....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 in the nature of a writ of mandamus declaring Show Cause Notice dated 30.05.2024 in Form DRC 01 bearing Reference No. ZD360524067206D and the consequent order in Form DRC 07 dated 29.08.2024 bearing Reference No. ZD360824134264D for the tax period April, 2019 to March, 2020 passed under Section 73 of the CGST/TGST Act, 2017 under the provisions of TSGST Act, 2017 as being unsigned, void, arbitrary, illegal, violative of principles of natural justice, apart from being violative of Articles 14, 19(1)(g) of the Constitution of India and consequently set aside the same.

I.A. NO: 1 OF 2026

Petition under Section 151 of C.P.C praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to stay all further

action including collection of disputed tax pursuant to the order in Form DRC 07 dated 29.08.2024 bearing Reference No. ZD360824134264D for the tax period April, 2019 to March, 2020 passed under Section 73 of the CGST/TGST Act, 2017 under the provisions of TSGST Act, 2017, pending disposal of WP No 15240 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 Ms. K. PRABHABATI Advocate for the Petitioner, and MR. K. SAI AKARSH, AGP REPRESENTING MR. SWAROOP OORILLA, SPECIAL GP FOR STATE TAX for the Respondents no. 1 and 2.

W.P. NO.15247 OF 2026

Between:

Epione Labs Private Limited, Building 900, MN Park, Genome Valley, Shamirpet Mandal, RR District, Telangana -500078, represented by the erstwhile Director Sri Sirish Kumar Ravula, S/o Late Hrudaya Ranjan Ravula, aged about 60 years, R.c. 10-3-782 253/3RT, Vijayanagar Colony, VTC, Hyderabad- 500057.

.....PETITIONER

AND

1. Deputy Commissioner (ST), Nacharam -II, Saroor Nagar, 3rd Floor, Gagan Vihar Complex, Opp. Gandhi Bhavan, Nampally, Hyderabad -500001.
2. State of Telangana. rep. by its Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Hyderabad.
3. State Bank of India. represented by its Branch Manager, Tarnaka Branch, D.No, E2-A, HMDA Complex, Tarnaka Cross Road, Beside Aradhana Theatre, Tarnaka, Hyderabad - 500007.

.....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 in the nature of a writ of mandamus declaring Show Cause Notice dated 12.11.2021 in Form DRC 01 bearing Reference No. ZD361121008689F and the consequent order in Form DRC 07 dated 18.12.2023 bearing Reference No. ZD361223032871M for the tax period July, 2017 to March, 2018 passed under Section 73 of the CGST/TGST Act, 2017 under the provisions of TSGST Act, 2017 as being unsigned, void, arbitrary, illegal, violative of principles of natural justice, apart from being violative of Articles 14, 19(1)(g) of the Constitution of India and consequently set aside the same.

I.A. NO: 1 OF 2026

Petition under Section 151 of C.P.C praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to stay all further action including collection of disputed tax pursuant to the order in Form DRC 07 dated 18.12.2023 bearing Reference No. ZD361223032871M for the tax period July, 2017 to March, 2018 passed under Section 73 of the CGST/TGST Act, 2017 under the provisions of TSGST Act, 2017, pending disposal of WP No 15247 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 Ms. K. PRABHABATI Advocate for the Petitioner, and MR. K. SAI AKARSH, AGP REPRESENTING MR. SWAROOP OORILLA, SPECIAL GP FOR STATE TAX for the Respondents no. 1 and 2.

W.P. NO.15250 OF 2026

Between:

Epione Labs Private Limited,, Building 900, MN Park, Genome Valley, Shamirpet Mandal, RR District, Telangana -500078, represented by the erstwhile Director Sri Sirish Kumar Ravula, S/o Late Hrudaya Ranjan Ravula, aged about 60 years, R/o. 10-3-782 253/3RT, Vijayanagar Colony, VTC, Hyderabad- 500057

.....PETITIONER

AND

1. Assistant Commissioner (ST), Nacharam -II, Malkajgiri, 5th Floor, CT Complex, Nampally, Hyderabad, Telangana
2. State of Telangana, rep. by its Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Hyderabad
3. State Bank of India, represented by its Branch Manager, Tamaka Branch, D.No.E2-A, HMDA Complex, Tamaka Cross Road, Beside Aradhana Theatre, Tarnaka, Hyderabad 500007.

.....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 in the nature of a writ of mandamus declaring Show Cause Notice dated 31.01.2024 in Form DRC 01 bearing Reference No. ZD36012405093IN and the consequent order dated 23.04.2024 bearing Reference No. ZD360424047998S for the tax period April, 2018 to March, 2019 passed under Section 73 of the CGST/TGST Act, 2017 under the provisions of TSGST Act, 2017 as being unsigned, void, arbitrary, illegal, violative of principles of natural justice, apart from being violative of Articles 14, 19(1)(g) of the Constitution of India and consequently set aside the same.

I.A. NO: 1 OF 2026

Petition under Section 151 of C.P.C praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to stay all further action including collection of disputed tax pursuant to the order dated 23.04.2024 bearing Reference No. ZD360424047998S for the tax period April, 2018 to March, 2019 passed under Section 73 of the CGST/TGST Act, 2017 under the provisions of TSGST Act, 2017, pending disposal of WP No 15250 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 Ms. K. PRABHABATI Advocate for the Petitioner and MR. K. SAI AKARSH, AGP REPRESENTING MR. SWAROOP OORILLA, SPECIAL GP FOR STATE TAX for the Respondents no. 1 and 2., the court made the following

COMMON ORDER:

List these matters for consideration along with batch on 18.06.2026.

Till then, the operation of impugned attachment order shall stand suspended in WP.No.15111, 15237, 15240, 15247 and WP.No.15250 of 2026.

Sd/- K.BHAVANI SWAMY
ASSISTANT REGISTRAR

//TRUE COPY//


SECTION OFFICER

To,

1. The Assistant Commissioner (ST), Medak -I and II Circle, Nizamabad 1st Floor, Municipal Complex, Near Tilak Garden, Nizamabad, Telangana - 503 001.
2. The Commissioner of State Tax, State GST Department, Office of the State GST Commissioner, Nampally, Opposite Gandhi Bhavan, Hyderabad, Telangana.
3. The Principal Secretary, Revenue (Commercial Taxes) Department, Secretariat, State of Telangana, Hyderabad.
4. The Deputy Commissioner (ST), Nacharam - II Saroor Nagar, 3rd Floor, Gagan Vihar Complex, Opp Gandhi Bhavan, Nampally, Hyderabad-500001.
5. The Principal Secretary to Government Revenue (CT II) Department, Secretariat, State of Telangana, Hyderabad.
6. The Branch Manager, State Bank of India, Tarnaka Branch, D.No: E2-A, HMDA Complex, Tarnaka Cross Road, Beside Aradhana Theatre, Tarnaka, Hyderabad-500007.
7. The Assistant Commissioner (ST), Nacharam - II, Malkajgiri, 5th Floor, CT Complex, Nampally, Hyderabad, Telangana
(Addressees 1 to 7 BY SPAD)
8. Two CCs to SPECIAL GP FOR STATE TAX, High Court for the State of Telangana at Hyderabad.[OUT]
9. The Section Officer, Writ (DB) High Court at Hyderabad.
10. One CC to Mr. SHIVA KUMAR KONNE Advocate [OPUC]
11. One CC to Ms. K. PRABHABATI Advocate [OPUC]
12. Two spare copies.

HIGH COURT

**PSK, J
&
NNR, J**

DATED: 05-05-2026

**LIST THESE MATTERS FOR CONSIDERATION ALONG WITH BATCH ON
18.06.2026.**

ORDER



WP.NOS.15111, 15237, 15240, 15247 AND 15250 OF 2026

SUSPENSION