

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

FRIDAY, THE TWENTY EIGHTH DAY OF FEBRUARY
TWO THOUSAND AND TWENTY FIVE

PRESENT

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

WRIT PETITION Nos.21101, 5763, 20418, 20827, 20903, 20943, 20997, 21765, 22333, 22334, 22335, 22526, 22571, 22579, 22690, 23341, 26029, 29063, 29415, 29477, 29756, 30022, 31003, 31008, 31025, 31916, 32265, 32914, 32984, 33003, 33054, 33070, 33072, 33086, 33260, 33765, 33905, 33975, 34181, 34598, 35293, 35493, 35503, 35510, 35581, 35593, 35630, 35736, 35904, 35964, 35987, 35989, 36045, 36366, 36375, 36385, 36402, 36421, 36425, 36471, 36581, 36613, 36616, 36620, 36682, 36705, 36730, 36759, 36763, 36776, 36786, 36795, 36799, 36836, 36837, 36910, 36945, 36969, 37051, 37059, 37107 and 37116 of 2024 & 14, 32, 89, 109, 123, 126, 129, 148, 160, 216, 268, 270, 273, 280, 304, 330, 335, 341, 342, 349, 366, 581, 1327, 1430, 1443, 1474, 1476, 1521, 1534, 1537, 1576, 1586, 1614, 1721, 1764, 1774, 1796, 1825, 1998, 2106, 2114, 2116, 2139, 2142, 2170, 2212, 2217, 2246, 2360, 2363, 2530, 2681, 2700, 2716, 2720, 2750, 2780, 2794, 2848, 2864, 2867, 2931, 2939, 2956, 2995, 3000, 3012, 3013, 3015, 3027, 3137, 3150, 3171, 3226, 3252, 4277 and 4491 of 2025.

W.P.NO: 21101 OF 2024

Between:

M/s. Bigleap Technologies and Solutions Pvt Ltd, Rep by its Director Vinay Kotra S/o Kotra Ram Rao Flat No.216, Level-II, 91, Bhuvana Towers, Sarojini Devi Road, Above Mugdha - Showroom, Minerva Grand Hotel Building, Secunderabad - 500 003.

...PETITIONER

AND

1. The State of Telangana, Represented by its Principal Secretary, Commercial Taxes, Secretariat, Hyderabad
2. The Commissioner of the Commercial Taxes Department, Telangana State, Commercial Taxes Complex, Nampally, Hyderabad-500 001
3. The Assistant Commissioner of State Tax, M.G.Road-S.D.Road Circle, 4th Floor, Pavani Prestige Complex, Ameerpet, Hyderabad-500 016

...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 direction or orders, more particularly in the nature of a Writ of

Mandamus or any other appropriate Writ, declaring the action of the Respondent No.3 in issuing the following Notices and Orders,

Notices:

| Sl.No. | Document title | Year | Date | Whether signed |
|--------|------------------------------|---------|------------|---------------------------------------|
| 1 | DRC-01 | 2018-19 | 02.02.2024 | Neither physical nor digitally signed |
| 2 | Summary notice of Showcause | 2018-19 | 02.02.2024 | |
| 3 | DRC-01 | 2019-20 | 14.02.2024 | |
| 4 | Summary notice of Showcause | 2019-20 | 14.02.2024 | |
| 5 | DRC-01 | 2020-21 | 17.02.2024 | |
| 6 | Summary notice of Showcause | 2020-21 | 17.02.2024 | |
| 7 | DRC-01 | 2021-22 | 19.02.2024 | |
| 8 | Summary notice of Showcause | 2021-22 | 19.02.2024 | |
| 9 | DRC-01 | 2022-23 | 20.02.2024 | |
| 10 | Summary notice of Showcause | 2022-23 | 20.02.2024 | |
| 11 | DRC-01 | 2023-24 | 11.03.2024 | |
| 12 | Summary notice of Show cause | 2023-24 | 11.03.2024 | |

Orders:

| Sl.No. | Document title | Year | Date | Whether signed |
|--------|------------------|---------|------------|--|
| 13 | DRC-07 | 2018-19 | 08.05.2024 | DRC-07 neither signed nor digitally signed, while summary signed without |
| 14 | Summary of order | 2018-19 | 08.05.2024 | |
| 15 | DRC-07 | 2019-20 | 09.05.2024 | |
| 16 | Summary of order | 2019-20 | 09.05.2024 | |

| | | | | |
|----|------------------|---------|------------|----------------------|
| 17 | DRC-07 | 2020-21 | 03.06.2024 | digital signature |
| 18 | Summary of order | 2020-21 | 03.06.2024 | |
| 19 | DRC-07 | 2021-22 | 18.05.2024 | |
| 20 | Summary of order | 2021-22 | 18.05.2024 | |
| 21 | DRC-07 | 2022-23 | 04.06.2024 | |
| 22 | Summary of order | 2022-23 | 04.06.2024 | |
| 23 | DRC-07 | 2023-24 | 04.06.2024 | |
| 24 | Summary of order | 2023-24 | 04.06.2024 | |

without signing the said documents digitally, and confirming the demand of Rs.73.79 Crores (approximately) of tax along with consequential demands of interest and penalty (Exhibit P31) against the Petitioner Company and recovery proceedings, including FORM GST DRC -13 dated 30.12.2023, as void ab-initio, without jurisdiction, illegal, arbitrary, and violation of Article 19(1)(g) and 300A of the Petitioner.

IA NO: 1 OF 2024

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 against the operation of the following impugned Notices and Orders

Notices:

| Sl.No. | Document title | Year | Date | Whether signed |
|--------|-----------------------------|---------|------------|-------------------------|
| 1 | DRC-01 | 2018-19 | 02.02.2024 | Neither physical nor |
| 2 | Summary notice of Showcause | 2018-19 | 02.02.2024 | |
| 3 | DRC-01 | 2019-20 | 14.02.2024 | |
| 4 | Summary notice of Showcause | 2019-20 | 14.02.2024 | |

| | | | | |
|----|------------------------------|---------|------------|------------------|
| 5 | DRC-01 | 2020-21 | 17.02.2024 | digitally signed |
| 6 | Summary notice of Showcause | 2020-21 | 17.02.2024 | |
| 7 | DRC-01 | 2021-22 | 19.02.2024 | |
| 8 | Summary notice of Showcause | 2021-22 | 19.02.2024 | |
| 9 | DRC-01 | 2022-23 | 20.02.2024 | |
| 10 | Summary notice of Showcause | 2022-23 | 20.02.2024 | |
| 11 | DRC-01 | 2023-24 | 11.03.2024 | |
| 12 | Summary notice of Show cause | 2023-24 | 11.03.2024 | |

Orders:

| Sl.No. | Document title | Year | Date | Whether signed |
|--------|------------------|---------|------------|--|
| 13 | DRC-07 | 2018-19 | 08.05.2024 | DRC-07 neither signed nor digitally signed, while summary signed without digital signature |
| 14 | Summary of order | 2018-19 | 08.05.2024 | |
| 15 | DRC-07 | 2019-20 | 09.05.2024 | |
| 16 | Summary of order | 2019-20 | 09.05.2024 | |
| 17 | DRC-07 | 2020-21 | 03.06.2024 | |
| 18 | Summary of order | 2020-21 | 03.06.2024 | |
| 19 | DRC-07 | 2021-22 | 18.05.2024 | |
| 20 | Summary of order | 2021-22 | 18.05.2024 | |
| 21 | DRC-07 | 2022-23 | 04.06.2024 | |
| 22 | Summary of order | 2022-23 | 04.06.2024 | |
| 23 | DRC-07 | 2023-24 | 04.06.2024 | |
| 24 | Summary of order | 2023-24 | 04.06.2024 | |

and FORM GST DRC - 13 dated 30.12.2023 and recovery proceedings, if any, pending disposal of this Writ Petition.

Counsel for the Petitioner: SRI M.UMASHANKAR

Counsel for the Respondents: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax ASSISTED BY SRI T.CHAITANYA KIRAN, AGP

W.P.NO: 5763 OF 2024

Between:

Mr. Aravinda Kumar Koturu, Proprietor of M/s. Supreme Paints and Coatings, H.No.12-1-508/90/A, Indira Nagar Colony, Lallaguda, Hyderabad - 500 017, State of Telangana.

...PETITIONER

AND

1. The Assistant Commissioner (ST) (FAC), Keesara-II Circle, Malkajgiri Division. Medchal-Malkajgiri District.
2. The Joint Commissioner (ST), Malkajgiri Division. Medchal-Malkajgiri District.
3. Deputy State Tax Officer, Keesara-II Circle, Malkajgiri Division. Medchal-Malkajgiri District.
4. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) 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 Writ of Mandamus or any other appropriate Writ or Order or direction declaring the Proceedings of the 1st Respondent passed in Form GST DRC-07 dated 24.11.2023, under Section 73 of SGST / CGST / IGST Acts 2017, without any signature of the officer concerned uploading in the GST Portal, for the tax period 2017-18, levying tax of Rs.31,91,084/- under the CGST Act 2017, Rs.31,11,023/- under the SGST Act 2017, and Rs.9,45,959/- under the IGST Act 2017, totaling to Rs.72,48,066/- and proposing to levy interest and penalty, without serving any Notice and Proceedings as per the Provisions of the Act, without providing an opportunity of being heard to the Petitioner, as arbitrary, contrary to law, barred by limitation, against the provisions of the CGST / SGST Act 2017, without authority of law, without jurisdiction and the same is in violation of Principles of Natural Justice and Rule of Law and consequently set aside the Proceedings of the 1st Respondent, dated 24.11.2023 passed in Form GST DRC - 07 as null and void.

IA NO: 1 OF 2024

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 Proceedings in Form GST DRC-07, dated 24.11.2023 passed by the 1st Respondent for the tax period 2017-18 (From July 2017 to March, 2018) under the State Goods and Service Tax Act 2017, Central Goods and Service Tax Act 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 SHAIK JEELANI BASHA

Counsel for the Respondents: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax ASSISTED BY SRI T.CHAITANYA KIRAN, AGP

W.P.NO: 20418 OF 2024

Between:

M/s.Vijay Ganapathi Engineering Systems, Plot No.154 C, Eastern Part, Survey No 224 and 269, Phase 2, IDA Cherlapally, Kapra Mandal, Cherlapally, Ranga Reddy (Dist), Telangana 500 051. Represented by its Managing Partner Sri.Veeragani Srinivasu

...PETITIONER

AND

1. Assistant Commissioner ST, Nacharam N, 2 Malkajgiri, 5th Floor, CT Complex, Nampally, Hyderabad, Telangana.
2. State of Telangana, Represted by its Principal Secretary to Revenue, Revenue Department, Secretariat, Saifabad, Hyderabad.
3. Union of India, Represented by Finance Secretary, North Block, New Delhi.

...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 one more in the nature of MANDAMUS, i) Declaring the notification 56/2023- Central tax dated 28-12-2023 (Ex. P 18) issued by the Central Government as ultravires the sections 73 and 168-A of the CGST Act, 2017, ii) Declaring the notification in GOMs No.170 dated 30-12-2023 (Ex. P 13) issued by the state of Telangana as ultra vires the TGST Act, 2017, iii) Declaring the assessment order vide Reference No. ZD360424078586Y dated 29-04-2024 Ex.P1 passed contrary to sections 2(62), 16, 73 and 168A of Telangana Goods And Service Tax Act, 2017 and the Central Goods and Service Tax Act,

2017 r/w section 5 and 20 of Integrated Goods and Service Tax Act, 2017 and in violation Of Article 14, 19(1)(g), 21, 265 and 300A of the Constitution as arbitrary, illegal without jurisdiction and set aside the same.

IA NO: 1 OF 2024

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 impugned assessment order vide Reference No. ZD360424078586Y dated 29/04/2024 till the disposal of the above writ petition.

Counsel for the Petitioner: M/s. S.N.SREEDEVI

**Counsel for the Respondent No.1: SRI SWAROOP OORILLA, Special Govt
Pleader for State Tax ASSISTED BY SRI T.CHAITANYA KIRAN, AGP**

Counsel for the Respondent No.2: GP FOR REVENUE

**Counsel for the Respondent No.3: SRI B.MUKHERJEE FOR SRI GADI
PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA**

W.P.NO: 20827 OF 2024

Between:

M/s. Sri Laxmi Venkatramana Constructions, 2nd Floor, Plot No.707,708 and 709, Fortune Monarch Mall, Road No.36, Jubilee Hills, Hyderabad, Telangana - 500 033, represented by its Partner, Sri Ramakrishna Udupa.

...PETITIONER

AND

1. Assistant Commissioner (ST), Jubilee Hills-III Circle, Hyderabad Commercial, Hyderabad.
2. Deputy Commissioner, (ST) - 5, Enforcement Wing - 2, Office of the Commissioner (ST), Enforcement Wing - 2, 3rd Floor, CT Complex. Nampally Hyderabad -500 001.
3. Government of Telangana, represented by its Secretary Government, Housing (RH and CAI) Department, Telangana Secretariat Hyderabad.
4. Government of Telangana, represented by its Principal Secretary, Public Health and Municipal Engineering Department, Telangana Secretariat, Hyderabad
5. Superintending Engineer, Public Health and Municipal Engineering Department, Government Of Telangana, Hyderabad West Circle, A.C. Gurads- 500 004.
6. Telangana State Housing Corporation Limited, represented by its Chairman and Managing Director. 3-6-184, Himayath nagar, Hyderabad 500 029.
7. The State of Telangana, represented by its Principal Secretary, Revenue Department (Commercial Taxes), Telangana 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 a Writ or order or direction particularly one in the nature of Writ of Mandamus setting aside the impugned Assessment Order in Form GST DRC-07, dated 30.05.2024, in vide Ref No.ZD360524063030U, dated 30.04.2024, for the tax period 2020-21 read with Show Cause Notice in Form GST DRC-01, dated 05.02.2024 in Ref No.ZD360224007512W, issued by the second respondent that have been uploaded in the GST Portal without Digital Signature or E-signature which is contrary to Rule 26(3) of the CGST Rules, 2017 as illegal, arbitrary, ab-initio void, contrary to the provisions of CGST Act and Rules 2017 and TGST ACT and Rules 2017, contrary to the law laid down by the judicial pronouncements of this Hon'ble Court, Hon'ble High Courts of Delhi, Bombay and Andhra Pradesh and without authority of law.

IA NO: 1 OF 2024

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 pending disposal of the Writ Petition grant stay of all further proceedings arising in pursue of the impugned Assessment Order passed by the second respondent in Form GST DRC-07, dated 30.05.2024, vide Ref No. ZD360524063030U, for the tax period 2020-21

Counsel for the Petitioner: SRI S.SURI BABU

Counsel for the Respondent Nos.1,2,3 & 7: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

Counsel for the Respondent Nos.4 & 5: GP FOR MEDICAL HEALTH & FW

Counsel for the Respondent No.6: SRI B.SHIVA KUMAR, SC FOR TSHCL

W.P.NO: 20903 OF 2024

Between:

M/s. Sri Laxm Venkatramana Constructions., 2nd Floor, Plot No.707,708 and 709, Fortune Monarch Mall, Road No.36, Jubilee Hills, Hyderabad, Telangana - 500 033, represented by its Partner, Sri. Ramakrishna Udupa.

AND

...PETITIONER

1. Assistant Commissioner (ST), Jubilee Hills-III Circle, Hyderabad Commercial.
2. Deputy Commissioner (ST) - 5, Enforcement Wing - 2, Office of the Commissioner (ST), Enforcement Wing - 2, 3rd Floor, CT Complex. Nampally Hyderabad -500 001.
3. Government of Telangana, represented by its Secretary Government, Housing (RH and CAI) Department, Telangana Secretariat Hyderabad.
4. Government of Telangana, represented by its Principal Secretary, Public Health and Municipal Engineering Department, Telangana Secretariat, Hyderabad
5. Superintending Engineer, Public Health and Municipal Engineering Department, Government Of Telangana, West Circle, A.C. Gurads- 500 004.
6. Telangana State Housing Corporation Limited, represented by its Chairman and Managing Director. 3-6-184, Himayath nagar, Hyderabad 500 029.
7. The State of Telangana, represented by its Principal Secretary, Revenue Department (Commercial Taxes), Telangana 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 a Writ or order or direction particularly one in the nature of Writ of Mandamus setting aside the impugned Assessment Order in Form GST DRC-07, dated 30/05/2024, in vide Ref No.ZD3605240624684, dated 30/04/2024, for the tax period 2019-20 read with Show Cause Notice in Form GST DRC-01, dated 05/02/2024 in Ref No.ZD360224007486J issued by the second respondent that have been uploaded in the GST Portal without Digital Signature or E-signature which is contrary to Rule 26(3) of the CGST Rules, 2017 as illegal, arbitrary, ab-initio void, contrary to the provisions of CGST Act and Rules 2017 and TGST ACT and Rules 2017, contrary to the law laid down by the judicial pronouncements of this Honourable Court, Hon'ble High Courts of Delhi, Bombay and Andhra Pradesh and without authority of law.

IA NO: 1 OF 2024

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 pending disposal of the Writ Petition grant stay of all further proceedings arising in pursue of the impugned Assessment Order passed by the second respondent in Form GST DRC-07, dated 30/05/2024, vide Ref No. ZD3605240624684, for the tax period 2019-20.

Counsel for the Petitioner: SRI S.SURI BABU
 Counsel for the Respondent Nos.1,2,3 & 7: SRI SWAROOP OORILLA, Special
 Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP
 Counsel for the Respondent Nos.4 & 5: GP FOR MEDICAL HEALTH & FW
 Counsel for the Respondent No.6: SRI B.SHIVA KUMAR, SC FOR TSHCL

W.P.NO: 20943 OF 2024

Between:

M/s. Sri Laxmi Venkatramana Constructions, 2nd Floor, Plot No.707,708 and 709, Fortune Monarch Mall, Road No.36, Jubilee Hills, Hyderabad, Telangana - 500 033, represented by its Partner, Sri. Ramakrishna Udupa.

AND

...PETITIONER

1. Assistant Commissioner (ST), Jubilee Hills-III Circle, Hyderabad Commercial.
2. Deputy Commissioner (ST) - 5, Enforcement Wing - 2, Office of the Commissioner (ST), Enforcement Wing - 2, 3rd Floor, CT Complex. Nampally Hyderabad 500 001.
3. Government of Telangana, represented by its Secretary Government, Housing (RH and CAI) Department, Telangana Secretariat Hyderabad.
4. Government of Telangana, represented by its Principal Secretary, Public Health and Municipal Engineering Department, Telangana Secretariat, Hyderabad.
5. Superintending Engineer, Public Health and Municipal Engineering Department, Government Of Telangana, West Circle, A.C. Gurads- 500 004.
6. Telangana State Housing Corporation Limited, represented by its Chairman and Managing Director. 3-6-184, Himayath nagar, Hyderabad 500 029.
7. The State of Telangana, represented by its Principal Secretary, Revenue Department (Commercial Taxes), Telangana 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 a Writ or order or direction particularly one in the nature of Writ of Mandamus setting aside the impugned Assessment Order in Form GST DRC-07, dated 30/05/2024. in vide Ref No.ZD3605250617960, dated 30/04/2024, for the tax period 2017-18 read with Show Cause Notice in Form GST DRC-01, dated 05/02/2024 in Ref No.ZD360224007425R issued by the second respondent that have been uploaded in the GST Portal without Digital Signature or E-signature which is contrary to Rule 26(3) of the CGST Rules, 2017 as illegal, arbitrary, ab-initio void, contrary to the provisions of CGST Act and Rules 2017 and TGST ACT and Rules 2017, contrary to the law laid down by the judicial pronouncements of

this Honourable Court, Honourable High Courts of Delhi, Bombay and Andhra Pradesh and without authority of law.

IA NO: 1 OF 2024

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 pending disposal of the Writ Petition grant stay of all further proceedings arising in pursue of the impugned Assessment Order passed by the second respondent in Form GST DRC-07, dated 30.05.2024, in vide Ref No.ZD3605250617960, for - the tax period 2017-18.

Counsel for the Petitioner: SRI S.SURI BABU

Counsel for the Respondent Nos.1,2,3 & 7: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

Counsel for the Respondent Nos.4 & 5: GP FOR MEDICAL HEALTH & FW

Counsel for the Respondent No.6: SRI B.SHIVA KUMAR, SC FOR TSHCL

W.P.NO: 20997 OF 2024

Between:

M/s. Sri Laxmi Venkatramana Constructions, 2nd Floor, Plot No.707,708 and 709, Fortune Monarch Mall, Road No.36, Jubilee Hills, Hyderabad, Telangana - 500 033, represented by its Partner, Sri Ramakrishna Udupa,

...PETITIONER

AND

1. Assistant Commissioner (ST), Jubilee Hills-III Circle, Hyderabad Commercial.
2. Deputy Commissioner (ST) - 5, Enforcement Wing - 2, Office of the Commissioner (ST), Enforcement Wing - 2, 3rd Floor, CT Complex, Nampally Hyderabad -500 001
3. Government of Telangana, represented by its Secretary Government, Housing (RH and CAI) Department, Telangana Secretariat Hyderabad.
4. Government of Telangana, represented by its Principal Secretary, Public Health and Municipal Engineering Department, Telangana Secretariat, Hyderabad
5. Superintending Engineer, Public Health and Municipal Engineering Department, Government Of Telangana, West Circle, A.C, Gurads- 500 004.
6. Telangana State Housing Corporation Limited, represented by its Chairman and Managing Director. 3-6-184, Himayath nagar, Hyderabad 500 029.
7. The State of Telangana, represented by its Principal Secretary, Revenue Department (Commercial Taxes), Telangana 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 a Writ or order or direction particularly one in the nature of Writ of Mandamus setting aside the impugned Assessment Order in Form GST DRC-07, dated 30.05.2024, in vide Ref No.ZD360524062105M, dated 30/05/2024, for the tax period 2018-19 read with Show Cause Notice in Form GST DRC-01, dated 05.02.2024 in Ref No.ZD360224007462T issued by the second respondent that have been uploaded in the GST Portal without Digital Signature or E-signature which is contrary to Rule 26(3) of the CGST Rules, 2017 as illegal, arbitrary, ab-initio void, contrary to the provisions of CGST Act and Rules 2017 and TGST ACT and Rules 2017, contrary to the law laid down by the judicial pronouncements of this Hon'ble Court, Honorable High Courts of Delhi, Bombay and Andhra Pradesh and without authority of law.

IA NO: 1 OF 2024

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 grant stay of all further proceedings arising in pursue of the impugned Assessment Order passed by the second respondent in Form GST DRC-07, dated 30.05.2024, vide Ref No. ZD360524062105M, for the tax period 2018-19.

Counsel for the Petitioner: SRI S.SURI BABU

Counsel for the Respondent Nos.1,2,3 & 7: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

Counsel for the Respondent Nos.4 & 5: GP FOR MEDICAL HEALTH & FW

Counsel for the Respondent No.6: SRI B.SHIVA KUMAR, SC FOR TSHCL

W.P.NO: 21765 OF 2024

Between:

M/s. Mancher al Cement Company Private Limited, 6-3-655/2/4, Civil Supplies Bhavan Lane, Somajiguda, Hyderabad, Telangana- 500082 Represented by its Managing Director, Shri Purnamanani Narotham Rao, S/o Shri Late P Prakash Rao, Aged 63 years, R/o. 8-2-120/86/1, Flat NO. 101, Padmaja Residency, Road No.2, Banjara Hills, Hyderabad- 50003

AND

...PETITIONER

1. The Deputy Commissioner, (State Tax)-6, Commissioner of Commercial Taxes Department, HOD Division, C.T Complex, Nampally, Hyderabad-500 001
2. The Assistant Commissioner of State Tax, Punjagutta Division, Jubilee Hills II, Mayur Kushal Complex, Abids, Hyderabad, Telangana-500034
3. Union of India, Ministry of Finance, Represented by its Secretary, North Block, New Delhi-110001
4. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana
5. Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi Rep by its Commissioner
6. The Assistant Commissioner of State Tax, Punjagutta Division, Jubilee Hills IV, Mayur Kushal Complex, Abids, Hyderabad, Telangana 500034.

(Respondent No. 6 is impleaded as per Court Order dated 28-02-2025, Vide IA No.3 of 2024 in WP. No.21765 of 2024)

...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 impugned Order in Form GST DRC-07 vide Reference No. ZD360324039347D dated 27.03.2024 passed by the Respondent No. 1 under the provisions of CGST/TGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction, violative of the principles of natural justice apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside the same and pass such further or other order(s) as this Hon'ble Court may deem fit and proper in the circumstances of the case and prayed for condoning the delay based on the merits of the case. ii. a writ, order, or direction more particularly one in the nature of a Writ of Mandamus declaring impugned rectification Order vide ref No. ZD360424025279C dated 16.04.2024 passed by the Respondent No. 1 under the provisions of CGST/TG condoning the being void, arbitrary, illegal, without jurisdiction, violative of the principles of natural justice apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside the same and pass

IA NO: 1 OF 2024

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 operation of impugned rectification Order vide ref No. ZD360424025279C dated 16.04.2024 passed by the Respondent No.1

IA NO: 2 OF 2024

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 operation of impugned Order in Form GST DRC-07 vide Reference No. ZD360324039347D dated 27.03.2024 passed by the Respondent No.1.

IA NO: 5 OF 2024

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 the operation of the Show Cause Notice vide Reference No. ZD3605240748517 dated 31.05.2024 issued by the proposed Respondent No.6.

Counsel for the Petitioner: SRI P.VENKATA PRASAD FOR SRI MD.SHABAZ
Counsel for the Respondent Nos.1,2,4 & 6: SRI SWAROOP OORILLA, Special
Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP
Counsel for the Respondent No.3: SRI B.MUKHERJEE FOR SRI GADI
PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA
Counsel for the Respondent No.5: SRI DOMINIC FERNANDES, SENIOR SC
FOR CBIC

W.P.NO: 22333 OF 2024

Between:

M/s. Hallmark Township Pvt. Ltd., Flat No. 103, Ground Floor, E-Block, Green Living Apartments, Manikonda, Hyderabad, Telangana- 500089 Represented by its Managing Director, Shri Koripalli Gopalakrishna, S/o Nageswara Rao Koripalli, Aged 59 years, R/o, Villa No.1 Plum Breeze Hanutnan Nagar, Manikonda, Puppalguda, K V Ranga Reddy Hyderabad, Telangana.

...PETITIONER

AND

1. The Assistant Commissioner(ST), Begumpet-I Circle, Pavani Prestige, Ameerpet, Telangana 500 016
2. State of Telangana, Rep. by its Principal Secretary (Revenue) (CT) Department, Telangana, Secretariat Buildings, Hyderabad
3. Union of India, Ministry of Finance Represented by its Secretary, North Block, New Delhi-110 001
4. Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi rep by its Commissioner

...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 (i) a writ, order, or direction more particularly one in the nature of a Writ of Mandamus declaring impugned order in Form GST DRC-07 vide Reference No. ZD360424093433C dated 30/04/2024 passed by the 1st Respondent under the provisions of CGST/TGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction, violative of the principles of natural justice apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside the same and pass such further or other order(s) as this Hon'ble Court may deem fit and proper in the circumstances of the case and prayed for condoning the delay based on the merits of the case. (ii) a writ, order, or direction more particularly one in the nature of a Writ of Mandamus declaring that the Notification No. 09/2023-C.T dated 31.03.2023 and Notification No. 56/2023-CT dated 28.12.2023 issued by Respondent No. 3 through Respondent No. 4 and corresponding GO Ms. No. 118 dated 25.08.2023 and GO Ms. 170 dated 30.12.2023 issued by Respondent No. 2 which extended the time limit for passing the orders, are without authority of law and ultra vires to the section 73(10) of the GST Act 2017 and Section 168A of GST Act, 2017 and violative of articles 14, 19(1)(g) 21 and 265 of the Constitution of India.

IA NO: 1 OF 2024

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 operation of Impugned order in Form GST DRC 07 vide Reference No ZD360424093433C dated 30/04/2024 passed by the Respondent No 1.

Counsel for the Petitioner: SRI P.VENKATA PRASAD FOR SRI MD.SHABAZ
Counsel for the Respondent Nos.1 & 2: SRI SWAROOP OORILLA, Special
Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP
Counsel for the Respondent No.3: SRI B.MUKHERJEE FOR SRI GADI
PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA
Counsel for the Respondent No.4: SRI DOMINIC FERNANDES, SENIOR SC
FOR CBIC

W.P.NO: 22334 CF 2024

Between:

M/s. Sri Ganesh Chillies and Cotton Traders, 4-306/3A, Vijaywada Road, Madhira, Madhira, Khammam, Telangana -507203. Represented by its Proprietor, Shri Kishore Padmanabhuni, S/o. Gopala Krishna Padmanabhuni, Aged 49 years, R/o. 15-41, Main Road, Penuguluru, Krishna, Andhra Pradesh-521401

...PETITIONER

AND

1. The Assistant Commissioner ST, Khammam-I Circle, Warangal Division H.No.10-6-179/6, Ground Floor, Near PV Narasimha Rao Park, Beside NPS Office, Sri Sai Enclave, Near Check Post, Bhuranpuram Street, Khammam-507001
2. Union of India, Ministry of Finance, Represented by its Secretary, North Block, New Delhi - 110 001
3. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana
4. Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi Rep by its Commissioner

...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. (i) a writ, order, or direction more particularly one in the nature of a Writ of Mandamus declaring the Order No. ZD3604240864654 dated 30.04.2024 passed by the 1st Respondent vide under the provisions of CGST Act, 2017 as unconstitutional, void, arbitrary, illegal, without jurisdiction, violative of the principles of natural justice apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside the same and/or pass such further or other order(s) as this Hon'ble Court may deem fit and proper in the circumstances of the case (ii) a writ, order, or direction more particularly one in the nature of a Writ of Mandamus declaring that the notification No 9/2023-C.T. dated 31.03.2023 issued by the Respondent No.2 through Respondent No. 4 and corresponding GO Ms. No. 118 dated 25.08.2023 issued by the Respondent No.3 and further extended to 31.04.2024 vide Notification No. 56/2023-CT dated 28.12.2023 issued by Respondent No. 2 through Respondent No. 4 and corresponding GO Ms. No.170 dated 30.12.2023 issued by Respondent No. 3 which extended the time limit for passing the orders, are without authority of law and ultra vires to the section 73(10) of the CGST Act 2017 and Section 168A of GST Act, 2017 and violative of articles 14, 19(1)(g) 21 and 265 of the Constitution of India.

IA NO: 1 OF 2024

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 operation of Order No. D3604240864654 dated 30.04.2024 passed by the Respondent No. 1.

Counsel for the Petitioner: SRI V.VEERESHAM

**Counsel for the Respondent Nos.1 & 3: SRI SWAROOP OORILLA, Special
Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP**

**Counsel for the Respondent No.2: SRI B.MUKHERJEE FOR SRI GADI
PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA**

**Counsel for the Respondent No.4: SRI DOMINIC FERNANDES, SENIOR SC
FOR CBIC**

W.P.NO: 22335 OF 2024

Between:

M/s. Hallmark Township Pvt. Ltd., Flat No. 103, Ground Floor, E-Block, Green Living Apartments, Manikonda, Hyderabad, Telangana- 500089 Represented by its Managing Director, Shri Koripalli Gopalakrishna, S/o Nageswara Rao Koripalli, Aged 59 years, R/o. Villa No.1 Plam Breeze Hanuman Nagar, Manikonda Puppalguda, K.V. Rangareddy Hyderabad, Telangana

...PETITIONER

AND

1. The Assistant Commissioner (ST), Pavani Prestige, Above R.S. brothers, Ameerpet, Begumpet - I, Telangana.
2. The State of Telangana, Rep. by its Principal Secretary (Revenue) Department, Telangana, Secretariat Buildings, Hyderabad
3. Union of India, Ministry of Finance, Represented by its Secretary, North Block, New Delhi-110 001
4. Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi rep by its Commissioner

...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 particularly one in the nature of a Writ of Mandamus i. a writ, order, or direction more particularly one in the nature of a Writ of Mandamus declaring impugned order was passed by the Respondent No.1 in Form GST DRC-07 vide Reference No. ZD360424083413G dated 30.04.2024 passed by the 1st Respondent under the provisions of CGST/IGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction, violative of the principles of natural justice apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India. and to consequently set aside the same and pass such further or other order(s) as this Hon'ble Court may deem fit and proper in the circumstances of the case and prayed for condoning the delay based on the merits of the case. ii. a writ, order, or direction more particularly one in the nature of a Writ of Mandamus declaring that the Notification No. 09/2023-C.T dated 31.03.2023 and Notification No. 56/2023-CT dated 28.12.2023 issued by Respondent No. 3 through Respondent No. 4 and corresponding GO Ms. No. 118 dated 25.08.2023 and GO. Ms. 170 dated 30.12.2023 issued by Respondent No. 2 which extended the time limit for passing the orders, are without authority of law and ultra vires to the section 73(10) of the GST Act 2017 and Section 168A of

GST Act, 2017 and violative of articles 14, 19(1)(g) 21 and 265 of the Constitution of India.

IA NO: 1 OF 2024

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 operation of impugned order was passed by the Respondent No.1 in Form GST DRC-07 vide Reference No. ZD360424083413G dated 30.04.2024 passed by the Respondent No. 1.

Counsel for the Petitioner: SRI P.VENKATA PRASAD FOR SRI MD.SHABAZ
Counsel for the Respondent Nos.1 & 2: SRI SWAROOP OORILLA, Special
Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP
Counsel for the Respondent No.3: SRI B.MUKHERJEE FOR SRI GADI
PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA
Counsel for the Respondent No.4: SRI DOMINIC FERNANDES, SENIOR SC
FOR CBIC

W.P.NO: 22526 OF 2024

Between:

Srinivas Kompally, 21-91, Main Road, Cherial, Siddipet, Telangana- 506223,
 Represented by its Proprietor, Mr. Kompally Srinivas, S/o.
 Koinpalli Chittaraiah, R/o. 20-34, Cherial, Siddipet, Telangana- 506223

...PETITIONER

AND

1. The Assistant Commissioner ST, Siddipet Circle, Nizamabad Division, Municipal Complex, 1st Floor, Near Tilak Garden, Station Road, Nizamabad, Nizamabad District-503003
2. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana
3. Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi rep by its Commissioner
4. Union of India, Ministry of Finance, Represented by its Secretary, 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 a writ, order, or direction more particularly one in the nature of a Writ of Mandamus.

- a) declaring impugned Show cause notice in Form DRC 01 vide Ref no. ZD360222019700X dated 21.02.2022 and Order-in-Original dated 30.04.2024 vide DRC 07 ref. no. ZD3604240923377 both issued by the 1st Respondent 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 the same and pass such further or other order(s) as this Honble Court may deem fit and proper in the circumstances of the case.
- b) declaring that the Notification No. 09/2023-C.T dated 31.03.2023 issued by Respondent No. 3 and corresponding GO Ms. No. 118 dated 25.08.2023 issued by Respondent No. 2 and the Notification No. 56/2023- CT dated 28.12.2023 issued by Respondent No. 3 and corresponding GO. Ms. 170 dated 30.12.2023 issued by Respondent No. 2, which extended the time limit for passing the orders, is without authority of law and ultra vires to the section 73(10) of the GST Act 2017 and Section 168A of CGST Act, 2017 and violative of articles 14, 19(1)(g), 21 and 265 of the Constitution of India.

IA NO: 1 OF 2024

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 operation of impugned Order-in-Original dated 30.04.2024 vide DRC 07 ref. no. ZD3604240923377 issued by the Respondent No. 1.

Counsel for the Petitioner: SRI V.VEERESHAM

Counsel for the Respondent Nos.1 & 2: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

Counsel for the Respondent No.3: SRI DOMINIC FERNANDES, SENIOR SC FOR CBIC

Counsel for the Respondent No.4: SRI B.MUKHERJEE FOR SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

W.P.NO: 22571 OF 2024

Between:

Kamal Nayan Chowdhary, Proprietor of M/s. Saket Enterprises, 14-1-185/2, Seetarampet, Mangalhat, Hyderabad, Telangana, 500001, Represented by its Proprietor Mr. Kamal Nayan Chowdhary, S/o. Late Narayan Das Chowdhry, Age 72 years, R/o. 14-2-352, Chandanwadi, 3rd Floor, Goshamahall, Nampally, Hyderabad- 500012.

...PETITIONER

AND

1. Assistant Commissioner (ST), Basheerbagh-1 Circle, Abids Division, Hyderabad
2. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana
3. Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi rep by its Commissioner
4. Union of India, Ministry of Finance, Represented by its Secretary, 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 a writ, order, or direction more particularly one in the nature of a Writ of Mandamus (i) declaring impugned Order-in-Original dated 30.04.2024 vide DRC 07 ref. no. ZD360424089777Q dated 30.04.2024 issued by the 1st Respondent 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 the same and pass such further or other order(s) as this Hon'ble Court may deem fit and proper in the circumstances of the case. (ii) declaring that the Notification No 9/2023-C.T. dated 31.03.2023 issued by the Respondent No. 3 and Corresponding GO Ms. No. 118 dated 25.08.2023 issued by the Respondent No. 2 and Notification No. 56/2023-CT dated 28.12.2023 issued by Respondent No. 3 and corresponding GO. Ms. 170 dated 30.12.2023, which extended the time limit for passing the orders, is without authority of law and ultra vires to the section 73(10) of the GST Act 2017 and Section 168A of CGST Act, 2017 and violative of articles 14, 19(1)(g), 21 and 265 of the Constitution of India.

IA NO: 1 OF 2024

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 operation of impugned Order-in-Original dated 30.04.2024 vide DRC 07 ref. no. ZD360424089777Q dated 30.04.2024 passed by the Respondent No. 1.

Counsel for the Petitioner: SRI V.VEERESHAM

Counsel for the Respondent Nos.1 & 2: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

Counsel for the Respondent No.3: SRI DOMINIC FERNANDES, SENIOR SC FOR CBIC

Counsel for the Respondent No.4: SRI B.MUKHERJEE FOR SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

W.P.NO: 22579 OF 2024

Between:

Srinivas Kompally, 21-91, Main Road, Cherial, Siddipet, Telangana- 506223,
Represented by its Proprietor, Mr. Kompally Srinivas, S/o. Kompalli
Chittaraiah, R/o 20-34, Cherial, Siddipet, Telangana- 506223

...PETITIONER

AND

1. The Assistant Commissioner (ST), Siddipet Circle, Nizamabad Division, Municipal Complex, 1st Floor, Near Tilak Garden, Station Road, Nizamabad, Nizamabad District-503003
2. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana
3. Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi rep by its Commissioner
4. Union of India, Ministry of Finance, Represented by its Secretary, 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 a writ order, or direction more particularly one in the nature of a Writ of Mandamus.

a) declaring impugned Show cause notice in Form DRC 01 vide Ref no. ZD361121029593N dated 14.11.2021 and Order-in-Original dated 02.01.2024 vide DRC 07 ref. no. ZD360124000899D both issued by the 1st Respondent 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 the same and pass such further or other order(s) as this Honorable Court may deem fit and proper in the circumstances of the case.

b) declaring that the Notification No. 09/2023-C.T dated 31.03.2023 issued by Respondent No. 3 and corresponding GO Ms. No. 118 dated 25.08.2023 issued by Respondent No. 2, which extended the time limit for passing the orders, is without authority of law and ultra vires to the section 73(10) of the GST Act 2017 and Section 168A of CGST Act, 2017 and violative of articles 14, 19(1)(g), 21 and 265 of the Constitution of India.

IA NO: 1 OF 2024

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 operation of impugned Order-in-Original dated 02.01.2024 vide DRC 07 ref, no. ZD360124000899D issued by the Respondent No. 1.

Counsel for the Petitioner: SRI V.VEERESHAM

Counsel for the Respondent Nos.1 & 2: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

Counsel for the Respondent No.3: SRI DOMINIC FERNANDES, SENIOR SC FOR CBIC

Counsel for the Respondent No.4: SRI B.MUKHERJEE FOR SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

W.P.NO: 22690 OF 2024

Between:

M/s. NCC Urban Infrastructure Limited, Sy. No. 64, 7th floor, NCC building, Opp. Durgam Cheruvu, Madhapur, Hyderabad, Telangana- 500081, Represented by its Chief Financial Officer, Shri Balakrishna Meka, S/o Meka Satyanarayana, Aged 39 years, R/O. Flat No. 104, Santosh Residency, F-Block, 61- 62- 63, Madhura Nagar, Ameerpet, Hyderabad, Telangana- 500038

...PETITIONER

AND

1. The Deputy Commissioner (ST), Punjagutta Division- STU 1, Mayur Kushal Complex, Abids, Hyderabad - 500 001
2. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana
3. Union of India, Ministry of Finance, Represented by its Secretary, North Block, New Delhi- 110001

4. Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi
rep by its Commissioner

...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) a writ, order, or direction more particularly one in the nature of a Writ of Mandamus declaring impugned order in Form DRC- 07 vide Reference No. ZD360424088081G dated 30. 04. 2024 passed by the Respondent No. 1 under the provisions of CGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction, violative of the principles of natural justice apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside the same and pass such further or other order(s) as this Hon'ble Court may deem fit and proper in the circumstances of the case.

b) a writ, order, or direction more particularly one in the nature of a Writ of Mandamus declaring that the Notification No. 09/2023- C. T dated 31. 03. 2023 and Notification No. 56/2023- CT dated 28.12.2023 issued by Respondent No. 3 through Respondent No. 4 and corresponding GO Ms. No. 118 dated 25. 08. 2023 and GO. Ms. 170 dated 30. 12. 2023 issued by Respondent No. 2 which extended the time limit for passing the orders, are without authority of law and ultra vires to the section 73(10) of the GST Act 2017 and Section 168. A of CGST Act, 2017 and violative of articles 14, 19(1)(g) 21 and 265 of the Constitution of India.

IA NO: 1 OF 2024

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 operation of impugned order in Form DRC- 07 vide Reference No. ZD360424088081G dated 30. 04. 2024 issued by the Respondent No. 1.

Counsel for the Petitioner: SRI P.VENKATA PRASAD FOR SRI MD SHABAZ
Counsel for the Respondent Nos.1 & 2: SRI SWAROOP OORILLA, Special
Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP
Counsel for the Respondent No.3: SRI B.MUKHERJEE FOR SRI GADI
PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA
Counsel for the Respondent No.4: SRI DOMINIC FERNANDES, SENIOR SC
FOR CBIC

W.P.NO: 23341 OF 2024

Between:

Myscape Properties Private Limited, Sy. No. 319 (p) and 320 (p), Puppalguda, Financial District, Gandipet Mandal, Hyderabad, Telangana- 500032. Represented by its Managing Director, Shri Nitin Chandra Chalasani, S/o C. Venkateswararao, Aged 39 years, R/O. flat no.C-1001, Myscape Mea, Financial District, Nanakramguda, Hyderabad-500032

...PETITIONER

AND

1. The Deputy Commissioner of State Tax, Punjagutta STU-2, Punjagutta Division, Mayur Kushal Complex, Abids, Hyderabad - 500 001
2. The Assistant Commissioner of State Tax, Jubilee Hills-II, Punjagutta Division, Mayur Kushal Complex, Abids, Hyderabad - 500 001.
3. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana.
4. Union of India, Ministry of Finance, Represented by its Secretary, North Block, New Delhi-110 001
5. Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi Rep. by its Commissioner.

...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 i. a writ, order, or direction more particularly one in the nature of a Writ of Mandamus declaring impugned Order vide Ref No. ZD3604240832578 dated 30/04/2024 passed by the 1st Respondent under the provisions of CGST/IGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction, violative of the principles of natural justice apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside the same and pass such further or other order(s) as this Honourable Court may deem fit and proper in the circumstances of the case and prayed for condoning the delay based on the merits of the case. ii. a writ, order, or direction more particularly one in the nature of a Writ of Mandamus declaring that the Notification No. 09/2023-C.T dated 31/03/2023 and Notification No. 56/2023-CT dated 28/12/2023 issued by Respondent No. 4 through Respondent No. 5 and corresponding GO Ms. No. 118 dated 25.08.2023 issued by Respondent No. 3 which extended the time limit for passing the orders, are without authority of law and ultra vires to the section 73(10) of the GST Act 2017 and Section 168A of GST Act, 2017 and violative of articles 14, 19(1)(g) 21 and 265 of the Constitution of India.

IA NO: 1 OF 2024

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 operation of Order vide Ref No. ZD3604240832578 dated 30/04/2024 passed by the Respondent No. 1.

Counsel for the Petitioner: SRI P.VENKATA PRASAD FOR SRI MD SHABAZ
Counsel for the Respondent Nos.1 TO 3: SRI SWAROOP OORILLA, Special
Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP
Counsel for the Respondent No.4: SRI B.MUKHERJEE FOR SRI GADI
PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA
Counsel for the Respondent No.5: SRI DOMINIC FERNANDES, SENIOR SC
FOR CBIC

W.P.NO: 26029 OF 2024

Between:

Mr. Rakesh Varma, S/o Likhmaram Varma, Proprietor of M/s.Sharda Batteries and Metals, Office at Plot No. 139/P, Kattedan, Rajendra Nagar, Hyderabad-500077.

...PETITIONER

AND

1. The Deputy Commissioner (ST)STU-2, Saroornagar Division, 3rd Floor, Gagan Vihar, Nampally, Hyderabad-500 001.
2. The Joint Commissioner (ST), Saroornagar Division, 3rd Floor, Gagan Vihar, Nampally, Hyderabad-500 001.
3. The Commissioner of State Tax, CT Complex, Nampally, Hyderabad Telangana-500 001.
4. State of Telangana, represented by the Principal secretary, Revenue Department (State Tax) Secretariat, Hyderabad 500004
5. Union of India, Ministry of Finance, Department of Revenue, Represented by the Secretary, 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 a Writ, Order or direction particularly one in the nature of a Writ of Mandamus or any other appropriate writ declaring (i) the impugned Order-in-Original No. SRNR/STU-2/INS/ITC/2/2018-2024 dated 25.06.2024. (ii) Form GST DRC-07 dated 25.06.2024 vide Ref No. ZD36024106366F, (iii) Form GST DRC-07 dated 25.06.2024 vide Ref. No. ZD360624106403P, (iv) Form GST DRC-07 dated 25.06.2024 vide Ref. No. ZD360241066300, (v) Form GST DRC-07 dated 25.06.2024 vide Ref. No. ZD36024106437E, (vi) Form GST DRC-07 dated

25.06.2024 vide Ref No. ZD360241067873. (vii) Form GST DRC-07 dated 25.06.2024 vide Ref No. ZD360241064895 and (viii) Show Cause Notice dated 26.03.2024 vide Ref. No. SRNR/STU-2/INS/2/2018-2024 along with Form GST DRC-01 dated 26.03.2024 vide ZD3603240377576 as illegal, in violation of principles of natural justice, without jurisdiction as it is passed without authority of law and does not contain any signature or to issue any other appropriate Writ or order as this Hon'ble High Court may deem fit and proper to the facts and in the circumstances of the case.

IA NO: 1 OF 2024

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 the impugned Order-in-Original No. SR NR/STU-2/INS/ITC/2/2018-2024 dated 25.06.2024 and any coercive steps towards recovery against the Petitioner by the Respondents pursuant to the impugned Order dated 25.06.2024.

Counsel for the Petitioner: SRI KARAN TALWAR

Counsel for the Respondent Nos.1 TO 4: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

Counsel for the Respondent No.5: SRI B.MUKHERJEE FOR SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

W.P.NO: 29063 OF 2024

Between:

Sunshine Power Solutions, Represented by its Proprietor Rathna Raju Dara S/o Sathya Prakasham Dara, Aged about 40 Years, R/o. Plot No 12-8-469/3, ayyappaswamy temple street, Mettuguda, Secunderabad, Hyderabad, Telangana, 500017.

...PETITIONER

AND

1. The Assistant Commissioner of State Tax, Malkajgiri - III Circle, Saroor Nagar Division, Hyderabad.
2. The State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana
3. Axis Bank, Tarnaka Branch, Hyderabad Represented by its Manager

...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 G.O.Ms.No. 118 dated 25-08-2023 issued by the Respondent No. 2 and consequently the show cause notice dated 06-06-2022 (Annexure P1) and its consequent Order dated 31-12-2023 (Annexure P3) for the Financial year 2017-18 passed by the Respondent No. 1 and also the consequent Form GST DRC 13 dated 26-09-2023 attaching the bank accounts of the Petitioner proprietary concern and also the Proprietor of the Petitioner as being void, illegal, arbitrary without jurisdiction nonest in the eye of law and consequently set aside the same and direct the Respondent No. 3 to permit bank operations.

IA NO: 1 OF 2024

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 action including collection of tax pursuant to the show cause notice dated 06-06-2022 (Annexure P1) and its consequent Order dated 31-12-2023 (Annexure P3) and also the consequent Form GST DRC 13 dated 26-09-2023 attaching the bank accounts of the Petitioner proprietary concern and also the Proprietor of the Petitioner.

Counsel for the Petitioner: SRI M.NAGA DEEPAK

Counsel for the Respondent Nos.1 & 2: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

Counsel for the Respondent No.3: --

W.P.NO: 29415 OF 2024

Between:

M/s. Khadri Industries, # 2/72, Nagar Kurnool Road, Jadcherla, 509301.
Represented by its Proprietor Tar Mohammad.

...PETITIONER

AND

1. The State of Telangana, Department of Revenue (C.T.) Rep., by its Principal Secretary.
2. Assistant Commissioner ST, Nagarkurnool Jadcherla Circle, Naigonda Division.

3. Central Board of Direct Tax and Customs, Rep. by Chairman Ministry of Finance, Department Revenue, North Block, Central Secretariat, New Delhi- 110001.
4. Union of India, rep. by its Principal Secretary, Government of India, Ministry of Finance, 3rd Floor, Jeevan Deep Building, Sansad Marg, 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 a Writ of Mandamus or any other appropriate writ or order or direction declaring the impugned order in DRC-07 dated 29.08.2024 passed for the tax period 2019-20 and the summary of the order annexed to Form DRC-07 vide Ref.No. ZD3608241296163 dated 29.08.2024 issued by the 2nd Respondent under extended period of limitation under section 168A of the CGST Act 2017, is barred by time, arbitrary, illegal and without jurisdiction and also initiation of assessment and consequently set aside the impugned Order passed by 2nd Respondent and alternatively to declare that the show cause notice in DRC-01 dated 14.05.2024 and the impugned order in DRC-07 dated 29.08.2024 without there being the signature of the 2nd Respondent manually or with Digital Signature as legally unenforceable in the eye of law.

IA NO: 1 OF 2024

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 passed by the 2nd Respondent dated 29.08.2024 for the tax period 2019-20, pending disposal of the Writ Petition, as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: SRI VENKATRAM REDDY MANTUR

Counsel for the Respondent Nos.1 & 2: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP
Counsel for the Respondent No.3: SRI DOMINIC FERNANDES, SENIOR SC FOR CBIC

Counsel for the Respondent No.4: SRI B.MUKHERJEE FOR SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

W.P.NO: 29477 OF 2024

Between:

M/s. Khadri Industries, #2/72, Nagar Kurnool Road, Jadcherla, 509301,
Represented by its Proprietor Tar Mohammad.

...PETITIONER

AND

1. The State of Telangana, Department of Revenue (C.T.) Rep. by its Principal Secretary.
2. Assistant Commissioner (ST), Nagarkurnool@Jadcherla Circle, Nalgonda Division.
3. Central Board of Direct Taxes and Customs, Rep. by Chairman Ministry of Finance, Department Revenue, North Block, Central Secretariat, New Delhi-110001.
4. Union of India, rep. by its Principal Secretary, Government of India, Ministry of Finance, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110 001.

...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 of Mandamus or any other appropriate writ or order or direction declaring the impugned order in DRC-07 dated 29/12/2023 passed for the tax period 2017-18 and the summary of the order annexed to Form DRC-07 vide Ref.No. ZD361223062522P dated 29.12.2023 issued by the 2nd Respondent under extended period of limitation under section 168A of the CGST Act 2017 is barred by time, arbitrary, illegal and without jurisdiction and also initiation of assessment and consequently set aside the impugned Order passed by 1st Respondent and alternatively to declare that the show cause notice in DRC-01 dated 30/09/2023 and the impugned order in DRC-07 dated 29/12/2023 without there being the signature of the 2nd Respondent manually or with Digital Signature as legally unenforceable in the eye of law.

IA NO: 1 OF 2024

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 passed by the 2nd Respondent dated 29/12/2023 for the tax period 2017-18, pending disposal of the Writ Petition, as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: SRI VENKATRAM REDDY MANTUR
 Counsel for the Respondent Nos.1 & 2: SRI SWAROOP OORILLA, Special
 Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP
 Counsel for the Respondent No.3: SRI DOMINIC FERNANDES, SENIOR SC
 FOR CBIC
 Counsel for the Respondent No.4: SRI B.MUKHERJEE FOR SRI GADI
 PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

W.P.NO: 29756 OF 2024

Between:

M/s. Khadri Industries, #2/72, Nagar Kumool Road, Jadcherla, 509301.
 Represented by its Proprietor Tar Mohammad.

...PETITIONER

AND

1. The State of Telangana, Department of Revenue (C.T.) Rep., by it Principal Secretary.
2. Assistant Commissioner (ST), Nagarkurnool Jadcherla Circle, Nalgonda Division.
3. Central Board of Direct Tax and Customs, Rep. by Chairman Ministry of Finance, Department Revenue, North Block, Central Secretariat, New Delhi-110001.
4. Union of India, rep. by its Principal Secretary, Government of India, Ministry of Finance, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110 001.

...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 of Mandamus or any other appropriate writ or order or direction declaring the impugned order in DRC-07 dated 30.04.2024 passed for the tax period 2018-19 and the summary of the order annexed to Form DRC-07 vide Ref.No. ZD3604240894362 dated 30.04.2024 issued by the 2nd Respondent under extended period of limitation under section 168A of the CGST Act 2017 is barred by time, arbitrary, illegal and without jurisdiction and also initiation of assessment and consequently set aside the impugned Order passed by 2nd Respondent and alternatively to declare that the show cause notice in DRC-01 dated 19.01.2024 and the impugned order in DRC-07 dated 30.04.2024 without there being the signature of the 2nd Respondent manually or with Digital Signature as legally unenforceable in the eye of law.

IA NO: 1 OF 2024

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 passed by the 2nd Respondent dated 30.04.2024 for the tax period 2018-49, pending disposal of the Writ Petition, as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: SRI VENKATRAM REDDY MANTUR

Counsel for the Respondent Nos.1 & 2: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGR

Counsel for the Respondent No.3: SRI DOMINIC FERNANDES, SENIOR SC FOR CBIC

Counsel for the Respondent No.4: SRI B.MUKHERJEE FOR SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

W.P.NO: 30022 OF 2024

Between:

M/s. Shalimar Foods, 1-20-248/3, Rasoolpura Industrial Area, Begumpet, Hyderabad Dist., Telangana-03 Rep. by its Sole Proprietor Mr. Akash Sajjani

...PETITIONER

AND

1. The State Tax Officer (ST), Begumpet 2 Circle, Begumpet Division, Telangana.
2. The Asst. Commissioner (ST), Begumpet 2 Circle, Begumpet Division, Telangana.
3. The Commissioner of State Tax, The State GST Department, State GST Commissioner Office, Nampally, Opp. to Gandhi Bhavan, Hyderabad,
4. The State of Telangana., Rep. by its Principal Secretary, Revenue (CT) Department, Hyderabad.
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 Order or Direction more particularly one in the nature of WRIT OF MANDAMUS, declaring (a) That the impugned SCN dated 28.12.2023 and Order dated 29.04.2024 cannot be sustained as are unsigned i.e. 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

SCN and Order issued were barred by limitation, vide NN.09/2023-CT, dated 31.03.2023 and NN. 56/2023-CT, dated 28.12.2023 and are to be set aside (c) That, alternatively the impugned orders passed solely on account that petitioner had not filed a reply cannot be sustained, hence, the matter is remitted back to the Proper Officer for re adjudication.

IA NO: 2 OF 2024

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 Pending the final disposal of WP No. 30022 of 2024, It is prayed that the Hon'ble Court may be pleased to suspend the operation of Form GST DRC-13 dated 21.10.2024 under Rupee 145(1) i.e. Notice to a third Person under section 79 (1) (C) issued by 2nd Respondent on 28.10.2024 to the bank of petitioner where petitioner maintains his Current account bearing no. 00422000031635, HDFC Bank, Usha Kiran Complex, Gr Floor, Paradise Circle, Sarojini Devi Road, Secunderabad-500003 and the baulk attachment be lifted, pending disposal of WP No. 30022 of 2024, as otherwise, the Petitioner will be put to severe loss and hardship.

IA NO: 1 OF 2024

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 in Form GST DRC-07 vide reference no.ZD3604240808264 of the 1st Respondent, dated 29.04.2024, passed for the tax period 2018-19 under the provisions of the Act, pending disposal of the above Writ Petition, as otherwise, the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: SRI JAI KISHAN SOLANKI

Counsel for the Respondent Nos.1 TO 4: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

Counsel for the Respondent No.5: SRI B.MUKHERJEE FOR SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

W.P.NO: 31003 OF 2024

Between:

M/s. Manasha Catering Services, NS 0040, BDL Town Ship, Bhanoor, Medak, Telangana - 502305, represented by its Proprietor, Sri Y.Koteswara Reddy

...PETITIONER

AND

1. Assistant Commissioner (ST), Madhapur-V Circle, Madhapur Division, Hyderabad.
2. Deputy State Tax Officer, Madhapur-IV Circle, Madhapur Division, Hyderabad.
3. The State of Telangana, represented by its Principal Secretary, Revenue Department (Commercial Taxes), Telangana 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 a Writ or Order or direction particularly one in the nature of Writ of Mandamus setting aside the impugned Assessment Order passed by the first respondent in Form GST DRC - 07, in Reference No.ZD361223070016S, dated 30.12.2023, in levying tax amounting to Rs.2,43,790/-, (CGST amounting to Rs.1,21,895/-, TCGST amounting to Rs.1,21,895/-), passed under Section 73 of the CGST Act, 2017 and TCGST Act, 2017, for the tax period 2017-18, read with Show Cause Notice dated 01.06.2022, issued by the second respondent that have been uploaded in the GST portal without either physically nor digitally signed which is contrary to the Rule 26 (3) of the CGST Rules 2017, as illegal, arbitrary, ab initio void, contrary to the provisions of CGST Act and Rules, 2017 and TCGST Act and Rules, 2017, contrary to the law laid down by the judicial pronouncement of the Hon'ble High Courts of Delhi, Bombay and Andhra Pradesh and without authority of law.

IA NO: 1 OF 2024

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 Pending disposal of the Writ Petition grant stay of all further proceedings arising in pursue of the impugned Assessment Order passed by the first respondent in Form

GST DRC - 07, in Reference No.ZD361223070016S, dated 30.12.2023, for the tax period 2017-18.

Counsel for the Petitioner: SRI S.SURI BABU

Counsel for the Respondents: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

W.P.NO: 31008 OF 2024

Between:

M/s. Manasha Catering Services, NS 0040, BDL Town Ship, Bhanoor, Medak, Telangana - 502305, represented by its Proprietor, Sri Y.Koteswara Reddy

...PETITIONER

AND

1. Assistant Commissioner (ST), Madhapur-V Circle, Madhapur Division, Hyderabad.
2. The State of Telangana, represented by its Principal Secretary, Revenue Department (Commercial Taxes), Telangana 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 a Writ or Order or direction particularly one in the nature of Writ of Mandamus setting aside the impugned Assessment Order passed by the first respondent in Form GST DRC - 07, in Reference No.ZD360824097580Z, dated 24.08.2024, for the tax period 2019-20, thereby in levying tax amounting to Rs.67,094/-, (CGST amounting to Rs.33,547/- plus TGST amounting to Rs.33,547/-), passed under Section 73 of the CGST Act, 2017 and TGST Act, 2017, for the tax period 2019-20, read with Show Cause Notice dated 03.06.2024, issued by the first respondent that have been uploaded in the GST portal without either physically nor digitally signed which is contrary to the Rule 26 (3) of the CGST Rules 2017, as illegal, arbitrary, ab initio void, contrary to the provisions of CGST Act and Rules, 2017 and TGST Act and Rules, 2017, contrary to the law laid down by the judicial pronouncement of the Hon ble High Courts of Delhi, Bombay and Andhra Pradesh and without authority of law.

IA NO: 1 OF 2024

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 Pending disposal of the Writ Petition grant stay of all further proceedings arising in pursue of the impugned Assessment Order issued by the first respondent in Form GST DRC - 07, in Reference No.ZD360824097580Z, dated 24.08.2024, for the tax period 2019-20.

Counsel for the Petitioner: SRI S.SURI BABU

Counsel for the Respondents: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

W.P.NO: 31025 OF 2024**Between:**

M/s. Manasha Catering Services, NS 0040, BDL Town Ship, Bhanoor, Medak, Telangana - 502305, represented by its Proprietor, Sri Y.Koteswara Reddy

...PETITIONER

AND

1. Assistant Commissioner (ST), Madhapur-V Circle, Madhapur Division, Hyderabad.
2. Deputy State Tax Officer, Madhapur-IV Circle, Madhapur Division, Hyderabad.
3. The State of Telangana, represented by its Principal Secretary, Revenue Department (Commercial Taxes), Telangana 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 a Writ or Order or direction particularly one in the nature of Writ of Mandamus setting aside the impugned Assessment Order passed by the first respondent in Form GST DRC - 07, Reference No.ZD3604240628266, dated 26.04.2024, in levying tax amounting to Rs.4,33,832/-, (CGST amounting to Rs.2,16,916/- plus TGST amounting to Rs.2,16,916/-) and penalty of Rs.43,348/- (CGST amounting to Rs.21,692/- plus TGST amounting to Rs.21,692/-) thus the total being of Rs.4,77,216/-, passed under Section 73 of the CGST Act, 2017 and TGST Act, 2017, for the tax period 2018-19, read with Show Cause Notice dated 01.06.2022, issued by the second respondent that have been uploaded in the GST

portal without either physically nor digitally signed which is contrary to the Rule 26 (3) of the CGST Rules 2017, as illegal, arbitrary, ab initio void, contrary to the provisions of CGST Act and Rules, 2017 and TGST Act and Rules, 2017, contrary to the law laid down by the judicial pronouncement of the Honorable High Courts of Delhi, Bombay and Andhra Pradesh and without authority of law.

IA NO: 1 OF 2024

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 Pending disposal of the Writ Petition grant stay of all further proceedings arising in pursue of the impugned Assessment Order passed by the first respondent in Form GST DRC - 07, in Reference No.ZD3604240628266, dated 26.04.2024, for the tax period 2018-19, pending disposal of the above writ petition.

Counsel for the Petitioner: SRI S.SURI BABU

Counsel for the Respondents: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

W.P.NO: 31916 OF 2024

Between:

SAH Associates, H. No. 2-2-647/6/6, Sai Baba Nagar, Bagh Amberpet, Hyderabad Dist., Telangana-13 Rep by its Partner Mr. Mahabub Ali Khan, S/o Abdula Khan

...PETITIONER

AND

1. The Assistant Commissioner, Vidyanagar Circle, Secunderabad Division, TG.
2. The Commissioner of State Tax, The State GST Department, State GST Commissioner Office, Nampally, Opp. to Gandhi Bhavan, Hyderabad.
3. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Hyderabad.
4. 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 Orders vide reference nos. ZD3607241021022-dated 30.07.2024 and ZD360724105943A dated 31.07.2024

and SCNs dated vide reference nos. ZD36112105716R dated 13.11.2021 and ZD3605240807933 dated 31.05.2024 cannot be sustained as they are unsigned i.e. 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 impugned Orders vide reference no. ZD3607241021022 dated 30.07.2024 and ZD360724105943A dated 31.07.2024 and SCNs dated vide no. ZD36112105716R dated 13.11.2021 and ZD3605240807933 dated 31.05.2024 issued were barred by limitation vide NN.09/2023-CT, dated (c) That, alternatively the impugned orders passed solely on account that petitioner had not filed a reply cannot be sustained without considering the replies and supporting documents submitted four times to 1st Respondent, hence, the matter is remitted back to the Proper Officer for re-adjudication.

IA NO: 1 OF 2024

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 Orders in Form GST DRC-07 vide reference no. ZD3607241021022 dated 30.07.2024 and ZD360724105943 A dated 31.07.2024, passed for the tax period 2019-20 under the provisions of the Act, pending disposal of the above Writ Petition.

Counsel for the Petitioner: SRI JAI KISHAN SOLANKI
Counsel for the Respondent Nos.1 TO 3: SRI SWAROOP OORILLA, Special
Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP
Counsel for the Respondent No.4: SRI B.MUKHERJEE FOR SRI GADI
PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

W.P.NO: 32265 OF 2024

Between:

M/s Srinidhi Chits Hyderabad Pvt. Ltd., Rep. by its Executive Director M. Sanjeeva Reddy, H.No.2-6-283 and 284, 2nd floor, near IB guest House, Mukarampura, Karimnagar, Telangana - 505001

...PETITIONER

AND

1. Union of India, Ministry of Finance, Department of Revenue, 15, Safdarjung Road, New Delhi - 110001 Represented by its Secretary, New Delhi
2. State of Telangana, Department of Revenue (Commercial Tax), Secretariat, Hyderabad. Represented by its Secretary
3. Assistant Commissioner (ST), Malkajgiri N3, 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 a Writ, Order or Direction, more particularly in the nature of a Writ of Certiorari, calling for records and quashing the order-in-original bearing ref no. ZD3604240903189 dated 30/04/2024 and its show cause notice bearing ref no. ZD360124043168L dated 31/01/2024 passed by Respondent No.3 under the provisions of CGST, 2017 and TGST, 2017.

IA NO: 2 OF 2024

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 order-in-original no. ZD3604240903189 dated 30/04/2024.

Counsel for the Petitioner: SRI KAILASH NATH P.S.S

**Counsel for the Respondent No.1: SRI B.MUKHERJEE FOR SRI GADI
PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA**

**Counsel for the Respondent Nos.2 & 3: SRI SWAROOP OORILLA, Special
Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP**

W.P.NO: 32914 OF 2024

Between:

M/s. Gupta Battery House, 4-6-90/2/C/PC, Villa NO 1, Pearl County, Rambagh, Kishanbagh Road, Attapur, Hyderabad, Telangana - 500048
Represented by its Proprietor Shri. Nidhi Bansal, C/o Rajesh Kumar Bansal, Aged 44 years, R/o. 8-1-40/ARP, Villa no 32, Sri Aditya Royal Palm, 7 Tombs Road Opp Azaan International School, Samatha Colony Tolichowki, Golconda Hyderabad, Telangana-500008

...PETITIONER

AND

1. The Deputy Commissioner (ST), Saroornagar STU 3, Saroornagar Division, Exhibition Gate Road, Abids, 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 impugned SCN in Form DRC 01 vide No. ZD3603230004034 dated 01.03.2023 issued by the Respondent No.1 under the provisions of CGST/TGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction, violative of the principles of natural justice apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside the same.

IA NO: 1 OF 2024

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 operation of impugned SCN in Form DRC 01 vide No. ZD3603230004034 dated 01.03.2023 issued by the Respondent No.1,

Counsel for the Petitioner: SRI P.VENKATA PRASAD FOR SRI MD SHABAZ
Counsel for the Respondents: SRI SWAROOP OORILLA, Special Govt Pleader
for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

W.P.NO: 32984 OF 2024

Between:

Yar Khan Transport Services, Having office at H.No.8-7-21/8 Plassy Lines,
 Old Bowenpally Secunderabad, Telangana - 500011 Rep. by its Proprietor,
 Mr. Sardar Khan

...PETITIONER

AND

1. The Assistant Commissioner (State Tax), Bowenpally-1 Circle, Begumpet Division, Hyderabad, Telangana.
2. State of Telangana, Through Principal Secretary to Government, Revenue Department (Commercial Tax), Hyderabad, Telangana.
3. Central Board of Indirect Taxes and Customs GST, Policy Wing, New Delhi Rep. by its Commissioner
4. Union of India Ministry of Finance, Represented by its Secretary, 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 a writ, order, or direction more particularly one in the nature of a Writ of Mandamus

- (i) declaring Order-in-Original dated 30/04/2024 vide DRC 07 ref. no. ZD360424089835W passed by Respondent No.1 for the tax period April, 2018 to March, 2019 under the provisions of CGST/TGST Act, 2017 as being invalid, void, arbitrary, illegal, barred by limitation, 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 the same and all consequential proceedings including the Garnishee Notice dated 26/10/2024 and pass such further or other order(s) as this Honourable Court may deem fit and proper in the circumstances of the case.
- (ii) declaring that the Notification No. 09/2023-C.T dated 31/03/2023 2023 issued by Respondent No. 3 and corresponding GO Ms. No. 118 dated 25/08/2023 issued by Respondent No. 2 and Notification No. 56/2023-CT dated 28/12/2023 2023 issued by Respondent No. 3 and corresponding GO. Ms. 170 dated 30/12/2023 issued by Respondent No. 2, which extended the time limit for passing the impugned order is without authority of law and ultra vires to the section 73(10) of the GST Act 2017 and Section 168A of CGST Act, 2017 and violative of articles 14, 19(1)(g), 21 and 265 of the Constitution of India.

IA NO: 1 OF 2024

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 the recovery of tax demand, interest and penalty by the Garnishee Notice dated 26/10/2024 issued by Respondent No.1 pursuant to Order-in-Original dated 30/04/2024 vide DRC 07 ref. no. ZD360424089835W passed by Respondent No.1 for the tax period April, 2018 to March, 2019.

Counsel for the Petitioner: SRI MOHD MUKHAIRUDDIN

Counsel for the Respondent Nos.1 & 2: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

Counsel for the Respondent No.3: SRI DOMINIC FERNANDES, SENIOR SC FOR CBIC

Counsel for the Respondent No.4: SRI B.MUKHERJEE FOR SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

W.P.NO: 33003 OF 2024

Between:

M/s. Shyam Paints, Located at 6/6/4/A, Cinema Road, Adilabad, Telangana- 504001, Represented by its Proprietrix, Mrs. Makadia Sumitra Patel, W/o. Makadia Girish Kumar, R/o. 6-6-4/15, Bhukthapur, Indrani Residency, Cinema Road, Adilabad, Telangana- 504001

...PETITIONER

AND

1. State Tax Officer, Adilabad Circle, Adilabad Division, H.No. 9-6, 2nd Floor, Chandra Hero Complex, Sai Nagar, Dasnapur, Adilabad- 504001
2. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana
3. Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi rep by its Commissioner
4. Union of India, Ministry of Finance, Represented by its Secretary, 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 a writ, order, or direction more particularly one in the nature of a Writ of Mandamus (i)declaring the unauthenticated unsigned Show cause notice in Form DRC 01 vide Ref no. ZD3605240624965 dated 30.05.2024 and unauthenticated unsigned impugned Order-in-Original vide DRC 07 ref. no. ZD360824145621C dated 30.08.2024 issued by the 1st Respondent 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 the same and pass such further or other order(s) as this Hon'ble Court may deem fit and proper in the circumstances of the case. (ii)declaring that the Notification No. 09/2023-C.T dated 31.03.2023 issued by Respondent No. 3 and corresponding GO Ms. No. 118 dated 25.08.2023 issued by Respondent No. 2 and the Notification No. 56/2023- CT dated 28.12.2023 issued by Respondent No. 3 and

corresponding GO. Ms. 170 dated 30.12.2023 issued by Respondent No. 2, which extended the time limit for passing the orders, is without authority of law and ultra vires to the section 73(10) of the GST Act 2017 and Section 168A of CGST Act 2017 and violative of articles 14, 19(1)(g), 21 and 265 of the Constitution of India.

IA NO: 1 OF 2024

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 operation of impugned Order-in-Original vide DRC 07 ref. no, ZD3608241456210 dated 30/08/2024 passed by the Respondent No. 1,

Counsel for the Petitioner: SRI V.VEERESHAM

Counsel for the Respondent Nos.1 & 2: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

Counsel for the Respondent No.3: SRI DOMINIC FERNANDES, SENIOR SC FOR CBIC

Counsel for the Respondent No.4: SRI B.MUKHERJEE FOR SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

W.P.NO: 33054 OF 2024

Between:

SLS Engineers, Having its office at H.No.4-1-18 Snehapuri Colony, Nacharam Hyderabad, Telangana - 500076 Rep. by its Managing Partner

...PETITIONER

AND

1. The Assistant Commissioner (State Tax), Nacharam-1 Circle, Malkajgiri Division, Hyderabad, Telangana
2. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana
3. Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi Rep. by its Commissioner
4. Union of India, Ministry of Finance, Represented by its Secretary, 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 (i) a writ, order, or direction more particularly one in the nature of a Writ of Mandamus declaring Order-in-Original dated 22/08/2024 vide DRC 07

ref. no. ZD360824086546U passed by Respondent No.1 for the tax period April 2019 to March, 2020 under the provisions of CGST/TGST Act, 2017 as being invalid, 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 the same and all consequential proceedings and pass such further or other order(s) as this Honourable Court may deem fit and proper in the circumstances of the case. (ii) a writ, order, or direction more particularly one in the nature of a Writ of Mandamus declaring that the Notification No. 09/2023-CT dated 31/03/2023 issued by Respondent No. 3 and corresponding GO Ms. No. 118 dated 25/08/2023 issued by Respondent No. 2 and Notification No. 56/2023-CT dated 28/12/2023 issued by Respondent No. 3 and corresponding GO Ms. 170 dated 30/12/2023 issued by Respondent No. 2, which extended the time limit for passing the impugned order is without authority of law and ultra vires to the section 73(10) of the GST Act 2017 and Section 168A of CGST Act, 2017 and violative of articles 14, 19(1)(g), 21 and 265 of the Constitution of India.

IA NO: 1 OF 2024

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 the recovery of tax demand, interest and penalty pursuant to Order-in-Original dated 22/08/2024 vide DRC 07 ref. no. ZD360824086546U passed by Respondent No.1 for the tax period April 2019 to March, 2020.

Counsel for the Petitioner: SRI MOHD MUKHAIRUDDIN

Counsel for the Respondent Nos.1 & 2: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

Counsel for the Respondent No.3: SRI DOMINIC FERNANDES, SENIOR SC FOR CBIC

Counsel for the Respondent No.4: SRI B.MUKHERJEE FOR SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

WRIT PETITION NO: 33070 OF 2024**Between:**

M/s. Sri Piragi Satiji Industries, Represented by its Proprietor, Mr. Savitri Bai Pahadia, W/o. Pahadia Sanwamal, R/o. 4-2-164/9, Ranisathji Colony, Adilabad, Telangana- 504001

...PETITIONER**AND**

1. The Assistant Commissioner (ST), Adilabad Circle, Adilabad Division, H.No. 9- 6, 2nd Floor, Chandra Hero Complex, Sai Nagar, Dasnapur, Adilabad- 504001
2. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana
3. Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi rep by its Commissioner
4. Union of India, Ministry of Finance, Represented by its Secretary, North Block, New Delhi- 110001
5. Union Bank, (Erstwhile Andhra Bank) Adilabad Branch, Rep. by its Manager, GMR Towers, Cinema Road, Adilabad, Telangana- 504001

...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

- (i) declaring un signed Show cause notice in Form DRC 01 vide Ref no. ZD360222013447R dated 17.02.2022 and an unsigned impugned Order in DRC- 07 vide ref. no. ZD361223071643I dated 31. 12. 2023 both issued by the 1st Respondent 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 Hon'ble Court may deem fit and proper in the circumstances of the case.
- (ii) declaring that the Notification No. 09/2023- C. T dated 31. 03. 2023 issued by Respondent No. 3 and corresponding GO Ms. No. 118 dated 25. 08. 2023 issued by Respondent No. 2, which extended the time limit for passing the orders, is without authority of law and ultra vires to the section 73(10) of the GST Act 2017 and Section 168A of CGST Act,

2017 and violative of articles 14, 19(1)(g), 21 and 265 of the Constitution of India.

IA NO: 1 OF 2024

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 operation of Form DRC 13 dated 23. 09. 2024 issued to Respondent No. 5 by the Respondent No. 1.

IA NO: 2 OF 2024

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 Order in DRC- 07 vide ref. no. ZD3612230716431 dated 31. 12. 2023 issued by the Respondent No. 1 for the tax period 2017- 18 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 V.VEERESHAM

Counsel for the Respondent Nos.1 & 2: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

Counsel for the Respondent No.3: SRI DOMINIC FERNANDES, SENIOR SC FOR CBIC

Counsel for the Respondent No.4: SRI B.MUKHERJEE FOR SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.5: --

W.P.NO: 33072 OF 2024

Between:

M/s. Raja Rajeswara Sales Corporation, Represented by its Proprietor, Mr. Padala Sagar, S/o. Padala Ramanna, R/o. 23-64, Chunnam Batti Wada, Adilabad, Telangana- 504208

AND

...PETITIONER

1. The Deputy Commissioner (ST) STU), Adilabad Circle, Adilabad Division, H.No. 9-6, 2nd Floor, Chandra Hero Complex, Sai Nagar, Dasnapur, Adilabad- 504001
2. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana

3. Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi rep by its Commissioner
4. Union of India, Ministry of Finance, Rep resented by its Secretary. North Block, New Delhi-110001
5. DCB Bank Limited, Mancherial Branch, Rep. by its Manager, 5-46 to 5-52, Station Road. Garmilla Mancherial Municipality, Mancherial- 504208
6. Axis Bank, Mancherial Branch, Rep. by its Manager, No. 7, 13 to 7/16, Ganga Reddy Road, Mancherial

...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 un signed Show cause notice in Form DRC 01 vide Ref no. ZD361121027757H dated 14/11/2021 and an unsigned impugned Order-in-Original vide ref. no. ZD360424095103J dated 30.04.2024 both issued by the 1st Respondent 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 other order(s) as this Hon'ble Court may deem fit and proper in the circumstances of the case.

(ii) declaring that the Notification No. 09/2023-C.T dated 31.03.2023 issued by Respondent No. 3 and corresponding GO Ms. No. 118 dated 25.08.2023 issued by Respondent No. 2 and Notification No. 56/2023- CT dated 28.12.2023 issued by Respondent No. 3 and corresponding GO, Ms. 170 dated 30.12.2023 issued by Respondent No. 2, which extended the time limit for passing the orders, is without authority of law and ultra vires to the section 73(10) of the GST Act 2017 and Section 168A of CGST Act, 2017 and violative of articles 14, 19(1)(g), 21 and 265 of the Constitution of India.

IA NO: 1 OF 2024

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 operation of Form DRC 13 dated 24/09/2024 issued to Respondent No. 6 by the Respondent No. 1.

IA NO: 2 OF 2024

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 proceedings vide ref. no. ZD360424095103J dated 30.04.2024 issued by the Respondent No. 1 for the tax period 2018-19 under CGST/TGST Acts, 2017 pending disposal of the above Writ Petition, as otherwise, the Petitioner will be put to severe loss and hardship

IA NO: 3 OF 2024

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 operation of Form DRC 13 dated 24.09.2024 issued to Respondent No. 5 by the Respondent No. 1

Counsel for the Petitioner: SRI V.VEERESHAM

Counsel for the Respondent Nos.1 & 2: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

Counsel for the Respondent No.3: SRI DOMINIC FERNANDES, SENIOR SC FOR CBIC

Counsel for the Respondent No.4: SRI B.MUKHERJEE FOR SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.5: SRI C.VISHWANATH, SC FOR DCB BANK LTD.

Counsel for the Respondent No.6: --

W.P.NO: 33086 OF 2024

Between:

M/s. Raja Rajeswara Sales Corporation, Represented by its Proprietor, Mr. Padala Sagar, S/o. Padala Ramanna, R/o. 23-64, Chunnam Batti Wada, Adilabad, Telangana- 504208

...PETITIONER

AND

1. The Deputy Commissioner (ST) STU, Adilabad Circle, Adilabad Division, H.No. 9-6, 2nd Floor, Chandra Hero Complex, Sai Nagar, Dasnapur, Adilabad- 504001
2. The State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana
3. Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi rep by its Commissioner
4. Union of India, Ministry of Finance, Represented by its Secretary, North Block, New Delhi-110001

5. DCB Bank Limited., Mancherial Branch, Rep. by its Manager, 5-46 to 5-52, Station Road, Garmilla Village, Mancherial Municipality, Mancherial- 504208
6. Axis Bank, Mancherial Branch, Rep. by its Manager, No. 7, 13 to 7/16, Ganga Reddy Road, Mancherial

...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 (i) declaring un signed Show cause notice in Form DRC 01 vide Ref no. ZD361121027711X dated 14.11.2021 and an unsigned impugned Order-in-Original vide ref. no. ZD3612230707431-1 dated 30.12.2023 both issued by the 1st Respondent 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 Hon'ble Court may deem fit and proper in the circumstances of the case. (ii) declaring that the Notification No. 09/2023-C.T dated 31.03.2023 issued by Respondent No. 3 and corresponding GO Ms. No. 118 dated 25.08.2023 issued by Respondent No. 2, which extended the time limit for passing the orders. is without authority of law and ultra vires to the section 73(10) of the GST Act 2017 and Section 168A of CGST Act, 2017 and violative of articles 14, 19(1)(g), 21 and 265 of the Constitution of India.

IA NO: 1 OF 2024

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 operation of Form DRC 13 dated 24.09.2024 issued to Respondent No. 6 by the Respondent No. 1.

IA NO: 2 OF 2024

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 operation of Form DRC 13 dated 24.09.2024 issued to Respondent No. 5 by the Respondent No. 1.

IA NO: 3 OF 2024

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 proceedings vide ref. no. ZD361223070743H dated 30.12.2023 issued by the Respondent No. 1 for the tax period 2017-18 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 V.VEERESHAM

Counsel for the Respondent Nos.1 & 2: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

Counsel for the Respondent No.3: SRI DOMINIC FERNANDES, SENIOR SC FOR CBIC

Counsel for the Respondent No.4: SRI B.MUKHERJEE FOR SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.5: SRI C.VISHWANATH, SC FOR DCB BANK LTD.

Counsel for the Respondent No.6: --

W.P.NO: 33260 OF 2024

Between:

M/s. LK.Technologies, Achaya Compound, Basheerbagh, Hyderabad, Telangana- 500 029, represented by its Proprietrix, Sri Leela Kabra.

AND

...PETITIONER

1. Assistant Commissioner, Basheerbagh, Nampally - 1 Circle, Abids, Hyderabad, Telangana.
2. The State of Telangana, represented by its Principal Secretary, Revenue Department (Commercial Taxes), Telangana 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 a Writ or Order or direction particularly one in the nature of Writ of Mandamus setting aside the impugned Assessment Order passed by the first respondent in Form GST DRC - 07, in Reference No.ZD360824103285G, vide Order No.ZD360824103285G, dated 25.08.2024, for the tax period 2019-20,

thereby levied tax amounting to Rs.63,277/-, (IGST , amounting to Rs.17,901/- plus CGST amounting to Rs.22,688/- plus TGST amounting to Rs.22,688/-), for the tax period 2019-20, that have been uploaded in the GST portal without either physically nor digitally signed which is contrary to the Rule 26 (3) of the CGST Rules 2017, as illegal ,arbitrary, ab initio void, contrary to the provisions of CGST Act and Rules, 2017 and TGST Act and Rules, 2017, contrary to the law laid down by the judicial pronouncement of the Hon'ble High Courts of Delhi, Bombay and Andhra Pradesh and without authority of law.

IA NO: 1 OF 2024

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 pending disposal of the Writ Petition grant stay of all further proceedings arising in pursuance of the impugned Assessment Order passed by the first respondent in Form GST DRC - 07, in Reference No.ZD360824103285G, vide Order No.ZD360824103285G, dated 25.08.2024, for the tax period 2019-20.

Counsel for the Petitioner: SRI S.SURI BABU

Counsel for the Respondents: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

W.P.NO: 33765 OF 2024

Between:

Purushottam Jhavar, 2-3-213/8, M.G. Road, Sirpur, Kagaznagar, Adilabad, Telangana, 504296, Represented by its Proprietor, Mr. Purushottam Jhavar, S/o. Manoj Kumar Goenka, age-45 years R/o. 2-5-373, Kumar Peta Brahman Wada, Adilabad, Telangana- 504 001

...PETITIONER

AND

1. The Assistant Commissioner (ST), Asifabad Circle, Adilabad Division, H.No. 9-6, 2nd Floor, Chandra Hero Complex, Sai Nagar, Dasnapur, Adilabad PIN- 504001
2. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana
3. Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi rep by its Commissioner
4. Union of India, Ministry of Finance, Represented by its Secretary, 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 a writ, order, or direction more particularly one in the nature of a Writ of Mandamus

- a) declaring impugned Show cause notice in Form DRC 01 vide Ref no. ZD36052407056 G dated 31.05.2024 and Order-in-Original dated 20.08.2024 vide DRC 07 ref no. ZD360824068755T both issued by the 1st Respondent 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 the same and pass such further or other order(s) as this Hon'ble Court may deem fit and proper in the circumstances of the case,
- b) declaring that the Notification No. 09/2023-C.T dated 31.03.2023 issued by Respondent No. 3 and corresponding GO Ms. No. 118 dated 25.08.2023 issued by Respondent No. 2 and the Notification No. 56/2023- CT dated 28.12.2023 issued by Respondent No. 3 and corresponding GO. Ms. 170 dated 30.12.2023 issued by Respondent No. 2, which extended the time limit for passing the orders, is without authority of law and ultra vires to the section 73(10) of the GST Act 2017 and Section 168A of CGST Act, 2017 and violative of articles 14, 19(1)(g), 21 and 265 of the Constitution of India.

IA NO: 1 OF 2024

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 operation of impugned Order-in-Original dated 20.08.2024 vide DRC 07 ref. no. ZD360824068755T issued by the Respondent No. 1.

Counsel for the Petitioner: SRI V.VEERESHAM

Counsel for the Respondent Nos.1 & 2: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

Counsel for the Respondent No.3: SRI DOMINIC FERNANDES, SENIOR SC FOR CBIC

Counsel for the Respondent No.4: SRI B.MUKHERJEE FOR SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

W.P.NO: 33905 OF 2024

Between:

M/s. Adinarayana Illuri, Represented by its Proprietor, Mr. Adinarayana Illuri,
S/o. Illuri Bhadrach, R/o. 2-118/53/A, Enkur Mandalam, Thuthaka
Lingampeta, Khammam, Telangana- 507 168

...PETITIONER

AND

1. The Assistant Commissioner (ST), FAC, Khammam-III Circle, Nizamabad Division, D.No.10-6-179/6, Near Sri. P.V.Narasimharao Park, Burhanpuram, Khammam- 507 001
2. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana
3. Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi rep by its Commissioner
4. Union of India, Ministry of Finance, Represented by its Secretary, 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 a writ, order, or direction more particularly one in the nature of a Writ of Mandamus

- (i) declaring un signed Show cause notice in Form DRC 01 vide Ref no. ZD360624020307M dated 07.06.2024 and an unsigned impugned Order in DRC-07 vide ref. no. ZD360824132323J dated 29.08.2024 both issued by the 1st Respondent under the provisions of CGST/IGST 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 Hon'ble Court may deem fit and proper in the circumstances of the case.
- (ii) declaring that the Notification No. 09/2023-C.T dated 31.03.2023 issued by Respondent No. 3 and corresponding GO Ms. No. 118 dated 25.08.2023 issued by Respondent No. 2 and Notification No. 56/2023- CT dated 28.12.2023 issued by Respondent No. 3 and corresponding GO. Ms. 170 dated 30.12.2023 issued by Respondent No. 2, which extended the time limit for passing the orders, is without authority of law and ultra vires to the section 73(10) of the GST Act 2017 and Section 168A of

CGST Act, 2017 and violative of articles 14, 19(1)(g), 21 and 265 of the Constitution of India.

IA NO: 1 OF 2024

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 Order in DRC-07 vide ref. no, ZD360824132323J dated 29.08.2024 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 V.VEERESHAM
Counsel for the Respondent Nos.1 & 2: SRI SWAROOP OORILLA, Special
Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP
Counsel for the Respondent No.3: SRI DOMINIC FERNANDES, SENIOR SC
FOR CBIC
Counsel for the Respondent No.4: SRI B.MUKHERJEE FOR SRI GADI
PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

W.P.NO: 33975 OF 2024

Between:

M/s. Sai Manikanta Traders, Sy.No. 25 Plot No.10, Rampally X Road, Nagaram, Keesara, Rangareddy, Telangana, 500068 Represented By Its Proprietor, Mr. Polamgari Bal Reddy, S/o. P Sathi Reddy, R/o. 4-88/A/109, Prashanthi Nagar Colony, Rampally X Roads, Keesara Mandal, Nagaram, Telangana- 500083

AND

...PETITIONER

1. State Tax Officer, Keesara-1 Circle, Malkajgiri Division, 5th Floor, C.T. Complex, Nampally, Hyderabad - 500 001.
2. The State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana
3. Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi rep by its Commissioner
4. Union of India Ministry of Finance, Represented by its Secretary, 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 a writ, order, or direction more particularly one in the nature of a Writ of Mandamus

- (i) declaring un signed Show cause notice in Form DRC 01 vide Ref no. ZD360524052525E dated 27.05.2024 and an unsigned impugned Order in DRC-07 vide ref. no. ZD360824132900F dated 29.08.2024 both issued by the 1st Respondent 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 Hon'ble Court may deem fit and proper in the circumstances of the case.
- (ii) declaring that the Notification No. 09/2023-C.T dated 31.03.2023 issued by Respondent No. 3 and corresponding GO Ms. No. 118 dated 25.08.2023 issued by Respondent No. 2 and Notification No. 56/2023- CT dated 28.12.2023 issued by Respondent No. 3 and corresponding GO. Ms. 170 dated 30.12.2023 issued by Respondent No. 2, which extended the time limit for passing the orders, is without authority of law and ultra vires to the section 73(10) of the GST Act 2017 and Section 168A of CGST Act, 2017 and violative of articles 14, 19(1)(g), 21 and 265 of the Constitution of India.

IA NO: 1 OF 2024

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 Order in DRC-07 vide ref. no. ZD360824132900F dated. 29-08-2024 issued by the Respondent No.1 for the tax period 20172019-20 under CGST/SGST acts, 2017 pending disposal of the WP, as otherwise, the petitioner null be put to serve loss and Hardship.

Counsel for the Petitioner: SRI V.VEERESHAM

Counsel for the Respondent Nos.1 & 2: SRI SWAROOP OORILLA, Special
Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP
Counsel for the Respondent No.3: SRI DOMINIC FERNANDES, SENIOR SC

FOR CBIC

Counsel for the Respondent No.4: SRI B.MUKHERJEE FOR SRI GADI
PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

WRIT PETITION NO: 34181 OF 2024

Between:

M/s. Sri Satyanarayanaswamy Cotex, Rep. by its Partner, Mr. K. Sriman
Narayana, 222/C- 2, 272/A- 1, Main Road, Gorrekunta, Hanumakonda- 506
002, Warangal District.

...PETITIONER

AND

1. Deputy Commissioner (ST- 2), Enforcement Wing, Nampally, 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

- (a) declaring the invocation of Section 74 of the CGST Act, 2017 to the facts of the case as being without jurisdiction
- (b) declare Notification No. 56/2023- Central Tax dated 28. 12. 2023 issued by the 4th 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 2019- 20 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 Article 14 of the Constitution and

(c) declare the impugned order dated 31.8.2024 and proceedings in Form GST DRC- 07 vide Ref. No. ZD360824154360F dated 31. 8. 2024 respectively for tax period April, 2019 to March, 2020 passed by the 1st Respondent as barred by time, contrary to Rule 142(1A) of Central Goods and Service Tax Rules, 2017 for not issuing Form GST DRC- 01A and contrary to Governmental Circulars for not containing any verifiable DIN, devoid of signature, in violation to principles of natural justice and also unsustainable on merits.

IA NO: 1 OF 2024

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 31.08.2024 and proceedings in Form GST DRC- 07 vide Ref. No. ZD360824154360F dated 31.08.2024 respectively for tax period April, 2019 to March, 2020 passed by the 1st Respondent, 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 Nos.1 & 2: SRI SWAROOP OORILLA, Special
Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP
Counsel for the Respondent No.3: SRI B.MUKHERJEE FOR SRI GADI
PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA
Counsel for the Respondent No.4: SRI DOMINIC FERNANDES, SENIOR SC
FOR GBIC

W.P.NO: 34598 OF 2024

Between:

M/s DSV Air and Sea Private Limited, (previously known as M/s Agility Logistics Private Limited) H. No. 6-3-1090/A/7, Second Floor, IMS House, Raj Bhavan Road, Somajiguda, Hyderabad - 500 082, Telangana, Represented by its Deputy Manager - Finance and Accounts, Mr. Sambit Kumar Jena, S/o Mr. Ramesh Chandra Jena.

...PETITIONER

AND

1. The State of Telangana, Represented through its Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Hyderabad.
2. The Appellate Joint Commissioner of State Tax, Punjagutta Division, Hyderabad, Telangana.
3. The Assistant Commissioner of State Tax, Punjagutta Division, Hyderabad, Telangana.

4. The Commissioner of State Taxes, State of Telangana, Commercial Taxes Complex, M.J. Road, Opposite Gandhi Bhavan, Nampally, 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 It is therefore prayed that, this Hon'ble Court may be pleased to issue a Writ, Order or Direction, one, more particularly in the nature of Mandamus or any other appropriate Writ:

A. declaring the Show Cause Notice bearing Reference No. ZD360923039362B. in Form GST-DRC 01 dated 30.09.2023 issued by the 3rd Respondent and Order of the 3rd Respondent, dated 27.12.2023, vide Reference No.: GST/Audit/36AAACM6824H1ZH/2017-18 dated 27.12.2023, as affirmed by the 2nd Respondent, vide Order in Appeal No. ZD360824120245J dated 28.08.2024, passed under the provisions of the Goods and Services Tax Act, 2017, for the period 01.07.2017 to 01.03.2018, as arbitrary, illegal, non-speaking, bad in law, void-ab-initio, violative of the principles of natural justice, and consequently set-aside the same; after quashing the Impugned Recovery Notice issued by the 3rd Respondent dated 23.09.2024, as same is without jurisdiction and is issued without authority of law; and pass such other order or orders may deem fit and proper in the circumstances of the case; B. after holding that the Notification No. 13/2022-Central Tax dated 05.07.2022; and the Notification No. 09/2023-Central Tax, dated 31.03.2023, issued by the Central Government, and the corresponding Notifications, i.e., G.O. Ms. No.: 106 (Telangana) dated 28.09.2022 and G.O. Ms. No.: 118 (Telangana), dated 25.08.2023, both issued by the 1st Respondent, i.e., the State of Telangana, for the tax period 2017-18, extending the limitation for completion of adjudication proceedings under the Central Goods and Services Tax Act, 2017 and Telangana Goods and Services Tax Act, 2017, are issued without any authority of law, and are arbitrary, and ultra vires Section 73(10) & Section 168A of Central Goods and Services Tax Act, 2017 and Telangana Goods and Services Tax Act, 2017 respectively, apart from being violative of articles 14, 19(1)(g) and 265 of the Constitution of

India, and consequently set aside the same, in the interests of justice, in the interests of justice.

(Amended Prayer as per Court order dt: 28-02-2025, Vide IA.No.2 of 2024, in W.P.No.34598 of 2025)

IA NO: 1 OF 2024

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 any recovery, pursuant to the Order of the 3rd Respondent, dated 27/12/2023, vide Reference No. GST/Audit/36AAACM6824H1ZH/2017-18, as affirmed by the 2nd Respondent, vide Order in Appeal No. ZD360824120245J, dated 28.08.2024, passed under the provisions of the Goods and Services Tax Act, 2017, for the tax period 01/07/2017 to 01/03/2018, pending disposal of the above Writ Petition.

Counsel for the Petitioner: SRI A.V.A.SIVA KARTIKEYA

Counsel for the Respondents: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

W.P.NO: 35293 OF 2024

Between:

M/s. Bharath Automotives, Shop No. 1, 2, Plot No.6, Sy.No.281,282, Bhainsa Road, Manjulapur, Nirmal, Telangana, 504106 Represented by its Partner, Mr. Ankit Dhananiwala, S/o. Prakash Dhananiwala, Aged about 35 years, R/o. 1-4-157/1, Adarsh Nagar, Nirmal, Adilabad, Telangana- 504106

...PETITIONER

AND

1. The Assistant Commissioner (ST), Nirmal Circle, Adilabad Division, H. No. 7-2-83/57-1, Near Post Office, Indiranagar, Nirmal, Telangana- 504106
2. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana
3. Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi rep by its Commissioner
4. Union of India, Ministry of Finance, Represented by its Secretary, 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 a writ, order, or direction more particularly one in the nature of a Writ of Mandamus

- (i) declaring an signed Show cause notice in Form DRC 01 vide Ref no. ZD360923036104K dated 29.09.2023 and an unsigned impugned Summary Order in DRC-07 vide ref no. ZD361223071269C dated 30.12.2023 both issued by the 1st Respondent under the provisions of CGST/IGST 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 Hon'ble Court may deem fit and proper in the circumstances of the case.
- (ii) declaring that the Notification No. 09/2023-C.T dated 31.03.2023 issued by Responcent No. 3 and corresponding GO Ms. No. 118 dated 25.08.2023 issued by Respondent No. 2, which extended the time limit for passing the orders, is without authority of law and ultra vires to the section 73(10), of the GST Act 2017 and Section 168A of CGST Act, 2017 and violative of articles 14, 19(1)(g), 21 and 265 of the Constitution of India.

IA NO: 1 OF 2024

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 Summary Order in DRC-07 vide ref. no. ZD361223071269C dated 30.12.2023 issued by the Respondent No. 1 for the tax period 2017-18 under CGST/IGST 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 V.VEERESHAM

Counsel for the Respondent Nos.1 & 2: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

Counsel for the Respondent No.3: SRI DOMINIC FERNANDES, SENIOR SC FOR CBIC

Counsel for the Respondent No.4: SRI B.MUKHERJEE FOR SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

W.P.NO: 35493 OF 2024

Between:

M/s. Swan Environmental Pvt Ltd, rep. by its Director, Mrs. Geeta Chadawalawada, Plot no.922 and 935, Swamy Ayyappa Cooperative Society, Madhapur, Hyderabad-500081.

...PETITIONER

AND

1. Assistant Commissioner (State Tax), Basheerbagh-2 Circle, Hyderabad, Abids 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).
5. Executive Engineer, Central Ground Water Board, Bhujal Bhawan, Bandaguda Post GS Hyderabad, Rangareddy-500068

...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 the Notification No.09/2023-Central Tax dated 31.3.2023 and Notification G.O.Ms.No.118 (Telangana) dated 25.8.2023 issued under Section 168-A of the Central Goods and Services Tax Act, 2017 extending the limitation for concluding the adjudication of show cause notice issued under Section 73 of the CGST Act, 2017 for the tax period 2017-18 till 31.12.2023 as ultra-vires Section 168-A of the Central Goods and Services Tax Act, 2017 and also manifestly arbitrary and violative Article 14 of the Constitution, and

(b) declare the impugned order dated 31.12.2023 and proceedings in Form GST DRC-07 in Ref.No. ZD361223072305N dated 31.12.2023 passed by the 1st Respondent for the tax period July, 2017 to March, 2018 as time barred, without having any signatures and contrary to Rule 142(1A) of Central Goods and Services Tax Rules, 2017 for not issuing Form GST DRC-01A, without jurisdiction.

IA NO: 1 OF 2024

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 31.12.2023 and proceedings in Form GST DRC-07 in Ref. No. ZD361223072305N dated 31.12.2023 passed by the 1st Respondent for the tax period July, 2017 to March, 2018 pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

IA NO: 2 OF 2024

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 the attachment notice in Form GST DRC-13 dated 06.12.2024 issued by the 1st Respondent to the 5th Respondent under Section 79(1)(c) of the GST Act 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 Nos.1 & 2: SRI SWAROOP OORILLA, Special
Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP
Counsel for the Respondent No.3: SRI B.MUKHERJEE FOR SRI GADI
PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA
Counsel for the Respondent Nos.4 & 5: SRI DOMINIC FERNANDES, SENIOR
SC FOR CBIC

W.P.NO: 35503 OF 2024

Between:

Mohanrao and Company, 4/3/58/1, C/o Kamala Ginning and Oil, Basar Road, Bhainsa, Nirmal, Telangana, 504103, Represented by its Partner, Mr. Bhosle Mohan Rao Patel, S/o. Bhosle Gopal Rao Patel, R/o. Bhainsa, Adilabad, Telangana- 504103

...PETITIONER

AND

1. The Assistant Commissioner (ST), Adilabad STU, Adilabad Division, H.No. 9-6, 2nd Floor, Chandra Hero Complex, Sai Nagar, Dasnapur, Adilabad PIN-504001
2. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana
3. Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi rep by its Commissioner
4. Union of India, Ministry of Finance, Represented by its Secretary, 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 a writ, order, or direction more particularly one in the nature of a Writ of Mandamus.

a) declaring impugned Show cause notice in Form DRC 01 vide Ref no. ZD3610220019691 dated 12.10.2022 and Order-in-Original vide DRC 07 ref. no. ZD360424095224D dated 30.04.2024 both issued by the 1st Respondent under the provisions of CGST/IGST 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 the same and pass such further or other order(s) as this Hon'ble Court may deem fit and proper in the circumstances of the case,

b) declaring that the Notification No. 09/2023-C.T dated 31.03.2023 issued by Respondent No. 3 and corresponding GO Ms. No. 118 dated 25.08.2023 issued by Respondent No. 2 and the Notification No. 56/2023-CT dated 28.12.2023 issued by Respondent No. 3 and corresponding GO. Ms. 170 dated 30.12.2023 issued by Respondent No. 2, which extended the time limit for passing the orders, is without authority of law and ultra vires to the section 73(10) of the GST Act 2017 and Section 168A of CGST Act, 2017 and violative of articles 14, 19(1)(g), 21 and 265 of the Constitution of India.

IA NO: 2 OF 2024

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 operation of impugned Order-in-Original vide DRC 07 ref. no. ZD360424095224D dated 30.04.2024 issued by the Respondent No. 1.

Counsel for the Petitioner(s): SRI. V. VEERESHAM

Counsel for the Respondent Nos.1 & 2: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

Counsel for the Respondent No.3: SRI DOMINIC FERNANDES, SENIOR SC FOR CBIC

Counsel for the Respondent No.4: SRI B.MUKHERJEE FOR SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

W.P.NO: 35510 OF 2024

Between:

M/s. Swan Environmental Pvt. Ltd., Rep. by its Director, Mrs. Geeta Chadalawada, Plot no.922 and 935, Swamy Ayyappa Cooperative Society, Madhapur, Hyderabad-500081.

...PETITIONER

AND

1. Assistant Commissioner (State Tax), Basheerbagh-2 Circle, Hyderabad, Abids 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).
5. Executive Engineer, Central Ground Water Board, Bhujal Bhawan, Bandalguda Post GST, Hyderabad, Rangareddy-500068.

...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) declare Notification No.56/2023-Central Tax dated 28/12/2023 issued by the 4th 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 Services 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 Article 14 of the Constitution, and
- (b) declare the impugned order dated 29/04/2024 and proceedings in Form GST DRC-07 in Ref.No. ZD360424087450E dated 30/04/2024 passed by the 1st Respondent for the year 2018-19 as being time barred, without having any signatures and contrary to Rule 142(1A) of Central Goods and Services Tax Rules, 2017 for not issuing Form GST DRC-01A, without jurisdiction.

IA NO: 1 OF 2024

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 the attachment notice in Form GST DRC-13 dated 06/12/2024 issued by the 1st Respondent to the 5th Respondent under Section 79(1)(c) of the GST Act pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

IA NO: 2 OF 2024

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 29/04/2024 and proceedings in Form GST DRC-07 in Ref.No. ZD360424087450E dated 29/04/2024 passed by the 1st Respondent for the year 2018-19 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 Nos.1 & 2: SRI SWAROOP OORILLA, Special
 Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP
 Counsel for the Respondent No.3: SRI B.MUKHERJEE FOR SRI GADI
 PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA
 Counsel for the Respondent Nos.4 & 5: SRI DOMINIC FERNANDES, SENIOR
 SC FOR CBIC

W.P.NO: 35581 OF 2024

Between:

M/s. Rishi Surface Coats, Plot No.775/776, 763/764, Ramireddy Nagar, IDA,
 Jeedimetla, Hyderabad. Ranga Reddy District. Rep. by its Proprietor
 Mr.Dandu Srinivasa Ravi Varma

...PETITIONER

AND

1. The Assistant Commissioner (ST), Jeedimetla-I Circle, Hyderabad.
2. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT)
 Department, Telangana Secretariat, Hyderabad.
3. The Union of India, Rep. by its Secretary, Ministry of Finance, North Block,
 New Delhi - 110 001.

4. 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.

...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 passing the Order, dated 27.04.2024, the Summary of the Order in Form GST DRC-07, dated 27.04.2024 and the Proceedings, dated 27.04.2024, levying Tax under SGST/CGST and Penalty under Section 73(10) of the SGST/CGST Act 2017, without even issuing Form GST DRC-01A as contemplated under Rule 142(1A) of the Rules 2017, without signature in the Orders and Show Cause Notice, without DIN in the Order, the Summary of the Order, for the tax period 2018-19 under the SGST/CGST Act 2017, as arbitrary, contrary to the provisions of the SGST/CGST Act 2017, patently barred by limitation, without jurisdiction as per Section 73(10) of the SGST/CGST Act 2017, more particularly G.O.Ms.No.118, dated 25.08.2023 issued by the 3rd Respondent and the Notification No.56/2023-Central Tax, dated 28.12.2023, issued by the 4th Respondent and the G.O.Ms No.170, dated 30.12.2023 issued by the 3rd Respondent, extending the limitation period to make the assessment, as illegal, ultra vires to Section 168A of the SGST/CGST Act 2017 and contrary to Article 14, 19(1)(g) and 265 of the Constitution of India,
- (2) G.O.Ms.No.118, dated 25.08.2023 and G.O.Ms.No.170, dated 30.12.2023 issued by the Government of Telangana and the Notification No.56/2023-Central Tax, dated 28.12.2023, issued by the 4th Respondent as ultra vires to Section 168A of the SGST/CGST Act 2017 and consequently set aside the Order, dated 27.04.2024, the Summary of the Order in Form GST DRC-07, dated 27.04.2024 and the Proceedings, dated 27.04.2024, passed by the 15 Respondent, for the tax period 2018-19 under the SGST/CGST Act 2017, as null and void.

IA NO: 1 OF 2024

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 27.04.2024, the Summary of the Order in Form GST DRC-07, dated 27.04.2024 and the Proceedings, dated 27.04.2024, passed by the 1st Respondent, for the tax period 2018-19 under the SGST/CGST Act 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 SHAIK JEELANI BASHA

Counsel for the Respondent Nos.1 & 2: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

Counsel for the Respondent No.3: SRI B.MUKHERJEE FOR SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.4: SRI DOMINIC FERNANDES, SENIOR SC FOR CBIC

W.P.NO: 35593 OF 2024

Between:

M/s. Subrahmanya Traders, Rep by its Proprietor, Mr. Suresh Kumar Choudary Koppalli, F- No. 406, D. No. 7-2-1813/5/A, SVSS Nivas, CZECH Colony, Hyderabad. Telangana -500 018

...PETITIONER

AND

1. Assistant Commissioner (ST), Khairatabad- Somajiguda-II Circle, Panjagutta 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 (Revenue)), North Block, New Delhi
4. Central Board of Indirect Taxes and Customs, (rep. by its chairman) GST Policy Wing, Government of India, Ministry of Finance, New Delhi

...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 to (a) Declare Notification No.09/2023- Central Tax dated 31.3.2023 and Notification No.56/2023-Central Tax dated 28.12.2023 issued by the 4th Respondent under Section 168-A of the Central Goods and Services Tax Act, 2017 and G.O.Ms.No.118 (Telangana) dated 25.8.2023 and G.O.Ms.No.170 (Telangana) 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 April, 2019 to March, 2020 till 31.08.2024 as ultra-vires Section 168-A of the Central Goods and Services Tax Act, 2017 and as ultra-vires Section 168-A of the Telangana Goods and Services Tax Act, 2017 also manifestly arbitrary and violative Article 14 of the Constitution, and (b) Set-aside impugned Order dated 27.08.2024 along with proceedings in Form GST DRC-07 vide Ref. No. ZD3608241097248 dt 27.08.2024 issued by the 1st Respondent for the tax period April, 2019 to March, 2020 as time barred and without having any signature as illegal, arbitrary, beyond time.

IA NO: 1 OF 2024

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 27.08.2024 along with proceedings in Form GST DRC-07 vide Ref. No. ZD3608241097248 dt. 27.08.2024 issued by the 1st Respondent for the tax period April, 2019 to March, 2020 pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: SRI K.P. AMARNATH REDDY AND SRI Md. ASRAR AHMED FOR SRI YAMMANURU SIRI REDDY
Counsel for the Respondent Nos.1 & 2: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T. CHAITANYA KIRAN, AGP
Counsel for the Respondent No.3: SRI B. MUKHERJEE FOR SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA
Counsel for the Respondent No.4: SRI DOMINIC FERNANDES, SENIOR SC FOR CBIC

W.P.NO: 35630 OF 2024

Between:

M/s. Swan Environmental Pvt. Ltd., Rep. by its Director, Mrs. Geeta Chadalawada, Plot no.922 and 935, Swamy Ayyappa Cooperative Society, Madhapur, Hyderabad-500081.

... PETITIONER

AND

1. Assistant Commissioner (State Tax), Basheerbagh-2 Circle, Hyderabad, Abids 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).
5. Executive Engineer, Central Ground Water Board, Bhujal Bhawan, Bandalguda Post GST, Hyderabad, Rangareddy-500068.

...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) declare Notification No.56/2023-Central Tax dated 28/12/2023 issued by the 4th 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 Article 14 of the Constitution, and (b) declare the impugned order dated 29/04/2024 and proceedings in Form GST DRC-07 in Ref.No. ZD3604240875437 dated 30/04/2024 passed by the 1st Respondent for the year 2018-19 as being time barred, without having any signatures and contrary to Rule 142(1A) of Central Goods and Services Tax Rules, 2017 for not issuing Form GST DRC-01A, without jurisdiction.

IA NO: 1 OF 2024

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 29/04/2024 and proceedings in Form GST DRC-07 in Ref.No. ZD3604240875437 dated 29/04/2024 passed by the 1st Respondent for the year 2018-19 pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

IA NO: 2 OF 2024

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 the attachment notice in Form GST DRC-13 dated 06/12/2024 issued by the 1st Respondent to the 5th Respondent under Section 79(1)(c) of the GST Act 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 Nos.1 & 2: SRI SWAROOP OORILLA, Special
Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP
Counsel for the Respondent No.3: SRI B.MUKHERJEE FOR SRI GADI
PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA
Counsel for the Respondent Nos.4 & 5: SRI DOMINIC FERNANDES, SENIOR
SC FOR CBIC

W.P.NO: 35736 OF 2024

Between:

M/s. Balaji Fertilizers, 3-31, Main Road, Bachannapet, Jangaon, Telangana, 506221, Represented by its Proprietor, Mr. Puligilla Purnachander, Aged about 45 years, S/o. Puligilla Narasaiah, Bachannapet, Warangal, Telangana-506221

...PETITIONER

AND

1. The Assistant Commissioner ST, Jangaon Circle, Warangal Division, 2nd Floor S1 and S2 Suryapet Road, Jangaon- 506167
2. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana
3. Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi rep by its Commissioner
4. Union of India, Ministry of Finance, Represented by its Secretary, North Block, New Delhi-110001 Respondents

...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

- (i) declaring un signed Show cause notice in Form DRC 01 vide Ref no. ZD360622014509G dated 03/06/2022 and impugned Summary Order in DRC-07 vide ref. no. ZD3604240493891 dated 23/04/2024 both issued

by the 1st Respondent 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 Hon'ble Court may deem fit and proper in the circumstances of the case.

- (ii) declaring that the Notification No. 09/2023-C.T dated 31.03.2023 issued by Respondent No. 3 and corresponding GO Ms. No. 118 dated 25.08.2023 issued by Respondent No. 2 and Notification No. 56/2023- CT dated 28.12.2023 issued by Respondent No. 3 and corresponding GO. Ms. 170 dated 30.12.2023 issued by Respondent No. 2, which extended the time limit for passing the orders, is without authority of law and ultra vires to the section 73(10) of the GST Act 2017 and Section 168A of CGST Act, 2017 and violative of articles 14, 19(1)(g), 21 and 265 of the Constitution of India.

IA NO: 1 OF 2024

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 Summary Order in DRC-07 vide ref. no. ZD3604240493891 dated 23.04.2024 issued by the Respondent No. 1 for the tax period 2018-19 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 V.VEERESHAM

Counsel for the Respondent Nos.1 & 2: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

Counsel for the Respondent No.3: SRI DOMINIC FERNANDES, SENIOR SC FOR CBIC

Counsel for the Respondent No.4: SRI B.MUKHERJEE FOR SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

W.P.NO: 35904 C.F 2024

Between:

M/s. Akshara Enterprises India Pvt. Ltd, Having its office at 3-6-182/1 and 2, Street No. 17 Himayath Nagar, Hyderabad - 500029 Represented by its Managing Director M.Sreedhar Rao, S/o. Sri M.Badraiah, Aged about 58 years, R/o. Hyderabad

...PETITIONER

AND

1. The Dy Commissioner (ST), Abids STU -2, Abids Division, Hyderabad
2. Commissioner of Commercial Taxes, State of Telangana, C.T. Complex, Nampally, Hyderabad-500001
3. State of Telangana, Rep by its Principal Secretary (Revenue)(CT) Department Telangana, Secretariat Buildings, Hyderabad
4. Union of India, represented by its Secretary, Ministry of Finance, Department of Revenue, Central Secretariat, New Delhi.
5. HDFC Bank Ground Floor, 1st Floor, Old Kakatiya Hotel, Kalpavruskaadj, Laxmi Hyundai Showroom Road, Himayatnagar, Hyderabad 500029

(Respondent No. 5 is impleaded as per Court Order dated 30-12-2024, vide I.A. No. 2 of 2024 in WP. No.35904 of 2024)

...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 Notification 56/2023-CT dated 28-12- 2023 issued by the Respondent No. 4 and the consequent G.O. Ms. No. 170 dated 30-12-2023 issued by the Respondent No. 3 as being void, illegal arbitrary, without jurisdiction, violative of Article 14 of Constitution of India and Violative of Section 168A of the CGST Rules and also declare the Show Cause Notice in Form No. DRC-01 bearing Ref No. ZD3605240609842 dated 29-05-2024 u/s. 73 and its consequent Order under Form No. DRC-07 bearing Reference No. ZD360824145261G dated 30-08-2024 passed by the Respondent No. 1 for the Financial year 2019-20 as being void, illegal, arbitrary without jurisdiction and non est in the eye of law and consequently set aside the same.

IA NO: 1 OF 2024

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 action including collection of tax pursuant to the Show Cause Notice in Form No. DRC-01 bearing Ref No. ZD3605240609842 dated 29-05-2024 u/s. 73

and its consequent Order under Form No. DRC-07 bearing Reference No. ZD360824145261G dated 30-08-2024 and pass

IA NO: 3 OF 2024

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 Demand for Payment of Tax dated 18-12-2024 bearing Ref.No. GST/AKSHARA/STU-3/2024 issued by the Respondent No. 1 to Respondent No. 5.

Counsel for the Petitioner: SRI M.NAGA DEEPAK
Counsel for the Respondent Nos.1 TO 3: SRI SWAROOP OORILLA, Special
Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP
Counsel for the Respondent No.4: SRI B.MUKHERJEE FOR SRI GADI
PRAVEEN KUMAR, Dy, SOLICITOR GENERAL OF INDIA

W.P.NO: 35964 OF 2024

Between:

M/ s. Swapna EPC Projects Pvt. Ltd., Registered Office at. Flat No.401, Sita Rama Residency, Rukminipuri Colony, AS Rao Nagar, Medchal Malkajgiri, Telangana- 500062 Rep. by its Managing Director M. Sanjeeva

...PETITIONER

AND

1. The Assistant Commissioner (ST), Keesara-II Circle, Malkajgiri Division, 5th Floor, Mayur Kushal Complex, Abids, Hyderabad -500001
2. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana
3. Central Board of Indirect Taxes and Customs, Rep. by its Commissioner GST Policy Wing, New Delhi.
4. The Union of India, Rep. by its Secretary, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, 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 a writ, order, or direction more particularly one in the nature of a Writ of Mandamus

- (i) declaring un signed Show cause notice in Form DRC 01 vide Ref no. ZD3601240203208 dated 19.01.2024 and an unsigned impugned Summary Order in DRC-07 vide Ref. no. ZD3604240887903 dated

30.04.2024 both issued by the Respondent No.1 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 Hon'ble Court may deem fit and proper in the circumstances of the case.

- (ii) declaring that the Notification No. 09/2023-C.T dated 31.03.2023 issued by Respondent No. 3 and corresponding GO Ms. No. 118 dated 25.08.2023 issued by Respondent No. 2 and Notification No. 56/2023-CT dated 28.12.2023 issued by Respondent No. 3 and corresponding GO. Ms. 170 dated 30.12.2023 issued by Respondent No. 2, which extended the time limit for passing the orders, is without authority of law and ultra vires to the section 73(10) of the GST Act 2017 and Section 168A of CGST Act, 2017 and violative of articles 14, 19(1)(g), 21 and 265 of the Constitution of India.

IA NO: 1 OF 2024

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 Summary Order in DRC-07 vide ref. no. ZD3604240887903 dated 30.04.2024 issued by the Respondent No. 1 for the tax period 2018-19 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: M/s. NSV JANAKI (NOT PRESENT)

Counsel for the Respondent Nos.1 & 2: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

Counsel for the Respondent No.3: SRI DOMINIC FERNANDES, SENIOR SC FOR CBIC

Counsel for the Respondent No.4: SRI B.MUKHERJEE FOR SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

W.P.NO: 35987 OF 2024

Between:

M/s. Guru Datta Sai Traders, 4-2-953, Ramaiahguda Road, Vikarabad.
Vikarabad District Rep.by its Proprietor Mr.Chanda Sugunakar

...PETITIONER

AND

1. The Assistant Commissioner (ST), Vikarabad Circle, Hyderabad.
2. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad.
3. The Union of India, Rep. by its Secretary, Ministry of Finance, North Block, New Delhi - 110 001.
4. 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.

...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 passing the Order, dated 25/07/2024, the Summary of the Order in Form GST DRC-07, dated 25/07/2024 and the Computation of Information Recorded by Assessing Authority, dated 25/07/2024, levying Tax under SGST/CGST under Section 73(10) of the SGST/CGST Act 2017, for the tax period 2020-21, without even issuing Form GST DRC-01A as contemplated under Rule 142(1A) of the Rules 2017 is not valid in the eye of law.
- (2) the action of the 1st Respondent in passing the Order, dated 25/07/2024, the Summary of the Order, dated 25/07/2024 and the Computation of Information Recorded by Assessing Authority, dated 25/07/2024 and the Show Cause Notice, for the tax period 2020-21, without signatures, are not valid in the eye of law.
- (3) the action of the 1st Respondent in passing the the Order, dated 25/07/2024, the Summary of the Order, dated 25/07/2024 for the tax period 2020-21 under the SGST/CGST Act 2017, without DIN, as arbitrary, contrary to the provisions of the SGST/CGST Act 2017, as null and void.

IA NO: 1 OF 2024

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 25/07/2024, the Summary of the Order in Form GST DRC-07, dated 25/07/2024 and the Computation of Information Recorded by Assessing Authority, dated 25/07/2024, passed by the 1st Respondent, for the tax period 2020-21 under the SGST/CGST Act 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 SHAIK JEELANI BASHA
Counsel for the Respondent Nos.1 & 2: SRI SWAROOP OORILLA, Special
Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP
Counsel for the Respondent No.3: SRI B.MUKHERJEE FOR SRI GADI
PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA
Counsel for the Respondent No.4: SRI DOMINIC FERNANDES, SENIOR
SC FOR CBIC

W.P.NO: 35989 OF 2024

Between:

Navdurga Enterprises, 4/3/58/1, C/o Kamala Ginning and Oil, Basar Road, Bhainsa, Nirmal, Telangana, 504103, Represented by its Partner, Mr. Bhosle Mohan Rao Patel, S/o. Bhosle Gopal Rao Patel, R/o. Bhainsa, Adilabad, Telangana- 504103

...PETITIONER

AND

1. The Assistant Commissioner (ST), Adilabad STU, Adilabad Division, H.No. 9-6, 2nd Floor, Chandra Hero Complex, Sai Nagar, Dasnapur, Adilabad PIN, 504001
2. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana
3. Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi rep by its Commissioner
4. Union of India Ministry of Finance, Represented by its Secretary, 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 a writ, order, or direction more particularly one in the nature of a Writ of Mandamus.

a) declaring impugned Show cause notice in Form DRC 01 vide Ref no. ZD361022001969I dated 12.10.2022 and Order-in-Original vide DRC 07 ref. no. ZD360424094279Z dated 30.04.2024 both issued by the 1st Respondent under the provisions of CGST/TGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction and without Signature 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 the same and pass such further or other order(s) as this Hon'ble Court may deem fit and proper in the circumstances of the case.

b) declaring that the Notification No. 09/2023-C.T dated 31.03.2023 issued by Respondent No. 3 and corresponding GO Ms. No. 118 dated 25.08.2023 issued by Respondent No. 2 and the Notification No. 56/2023- CT dated 28.12.2023 issued by Respondent No. 3 and corresponding GO. Ms. 170 dated 30.12.2023 issued by Respondent No. 2, which extended the time limit for passing the orders, is without authority of law and ultra vires to the section 73(10) of the GST Act 2017 and Section 168A of CGST Act, 2017 and violative of articles 14, 19(1)(g), 21 and 265 of the Constitution of India.

IA NO: 2 OF 2024

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 operation of impugned Order-in-Original dated 30.04.2024 vide DRC 07 ref. no. ZD360424094279Z issued by the Respondent No. 1.

Counsel for the Petitioner: SRI V.VEERESHAM

**Counsel for the Respondent Nos.1 & 2: SRI SWAROOP OORILLA, Special
Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP**

**Counsel for the Respondent No.3: SRI DOMINIC FERNANDES, SENIOR
SC FOR CBIC**

**Counsel for the Respondent No.4: SRI B.MUKHERJEE FOR SRI GADI
PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA**

W.P.NO: 36045 OF 2024

Between:

M/s. Helpline Business Solutions, 5-9-47/5, Achaya Compound, Basheerbagh, Hyderabad, Telangana- 500 029, represented by its Proprietor, Sri. Govind Kabra.

...PETITIONER

AND

1. Assistant Commissioner, Basheerbagh, Nampally - 2 Circle, Abids, Hyderabad Telangana.
2. The State of Telangana, Represented by its Principal Secretary, Revenue Department (Commercial Taxes), Telangana 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 a Writ or Order or direction particularly one in the nature of Writ of Mandamus setting aside the impugned Assessment Order passed by the first respondent in Form GST DRC - 07, in Reference No. ZD3612230642751, vide DIN No. GST/36ALOPK0283A1ZC/18, dated 29.12.2023, thereby levying tax amounting to Rs. 1,75,782/- , (CGST amounting to Rs. 87,891/- (plus) TGST amounting to Rs. 87,891/-), and also penalty of Rs. 17,578/- , (CGST amounting to Rs. 8,789/- (plus) TGST amounting to Rs. 8,789/-), thus totaling to Rs. 1,93,360/- , for the tax period 2017- 18, that have been uploaded in the GST portal without either physically nor digitally signed which is contrary to the Rule 26 (3) of the CGST Rules 2017 as illegal, arbitrary, ab initio void, contrary to the provisions of CGST Act and Rules 2017 and TGST Act and Rules, 2017, contrary to the law laid down by the judicial pronouncement of the Hon'ble High Courts of Delhi, Bombay and Andhra Pradesh and without authority of law.

IA NO: 1 OF 2024

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 pending disposal of the Writ Petition grant stay of all further proceedings arising in pursuance of the impugned Assessment Order passed by the first respondent in Form GST DRC - 07, in Reference No. ZD3612230642751, vide DIN No. GST/36ALOPK0283A1ZC/18 dated 29.12.2023, for the tax period 2017- 18 or to

pass such further or other orders as this Honble Court may deem fit and proper in the circumstances of the case.

Counsel for the Petitioner: SRI S.SURI BABU

Counsel for the Respondents: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

W.P.NO: 36366 OF 2024

Between:

M/s. Sahay Metals and Minerals Private Limited., Rep by its Authorised Signatory, Plot No 10, Tarbund, Panchavati Colony, Secunderabad, Hyderabad, Telangana, 500009.

...PETITIONER

AND

1. Deputy Commissioner (ST)-III (FAC), Secunderabad Division, Hyderabad, Telangana.
2. The State of Telangana, rep. by its Secretary (Revenue), State Tax Department, Secretariat, Hyderabad.
3. Union of India, (rep. by its Secretary (Revenue)), North Block, New Delhi.
4. Central Board of Indirect Taxes and Customs, (rep. by its chairman) GST Policy Wing, Government of India, Ministry of Finance, New Delhi.

...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) Declare Notification No.09/2023-Central Tax dated 31.3.2023 and Notification No.56/2023-Central Tax dated 28.12.2023 issued by the 4th Respondent under Section 168-A of the Central Goods and Services Tax Act, 2017 and G.O.Ms.No.118 (Telangana) dated 25.8.2023 and G.O.Ms.No.170 (Telangana) 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 April, 2019 to March, 2020 till 31.08.2024 as ultra-vires Section 168-A of the Central Goods and Services Tax Act, 2017 and as ultra-vires Section 168-A of the Telangana Goods and Services Tax Act, 2017 also manifestly arbitrary and violative Article 14 of the Constitution, and (b) Set-aside impugned Order dated 27.08.2024 along with proceedings in Form GST DRC-07 vide Ref. No. ZD3608241162687 dt.27.08.2024 issued by the 1st Respondent for the tax period

April, 2019 to March, 2020 as time barred and without having any signature as illegal, arbitrary, beyond time.

IA NO: 1 OF 2024

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 27.08.2024 along with proceedings in Form GST DRC-07 vide Ref. No. ZD3608241162687 dt.27.08.2024 issued by the 1st Respondent for the tax period April, 2019 to March, 2020 pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: SRI K.P. AMARNATH REDDY AND SRI Md. ASRAR AHMED FOR M/s. YAMMANURU SIRI REDDY
Counsel for the Respondent Nos.1 & 2: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T. CHAITANYA KIRAN, AGP
Counsel for the Respondent No.3: SRI B. MUKHERJEE FOR SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA
Counsel for the Respondent No.4: SRI DOMINIC FERNANDES, SENIOR SC FOR CBIC

W.P.NO: 36375 OF 2024

Between:

M/s. Marvella Design Studio Private Limited, (formerly known as M/s. Trip On Time-India Private Limited), Rep by its Authorized Signatory, Flat No. 82, Lotus, L and T, Gachibowli, Rangareddy Telangana -500 032

...PETITIONER

AND

1. Assistant Commissioner (State Tax), Madhapur-1 Circle Madhapur 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 (Revenue)), North Block, New Delhi
4. Central Board of Indirect Taxes and Customs, (rep. by its Chairman) GST Policy Wing, Government of India, Ministry of Finance, New Delhi

...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) Declare Notification No.09/2023-Central Tax dated 31.3.2023 and Notification No.56/2023-Central Tax dated 28.12.2023 issued by the 4th Respondent under Section 168-A of the Central Goods and Services Tax Act, 2017 and G.O.Ms.No.118 (Telangana) dated 25.8.2023 and G.O.Ms.No.170 (Telangana) 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 April, 2019 to March, 2020 till 16.08.2024 as ultra-vires Section 168-A of the Central Goods and Services Tax Act, 2017 and as ultra-vires Section 168-A of the Telangana Goods and Services Tax Act, 2017 also manifestly arbitrary and violative Article 14 of the Constitution, and
- (b) Set-aside impugned order of the 1st Respondent dated 24.08.2024 along with proceedings in Form GST DRC-07 vide Ref. No. ZD360824099689D dated 24.08.2024 issued by the 1st Respondent for the tax period April, 2019 to March, 2020 as time barred and without having any signature as illegal, arbitrary, beyond time.

IA NO: 1 OF 2024

Petition under Section 151 GPC 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 24.08.2024 and proceedings in Form GST DRC-07 vide Ref No. ZD360824099689D dated 24.08.2024 issued by the 1st Respondent for the tax period April, 2019 to March, 2020 pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: SRI K.P. AMARNATH REDDY AND SRI Md. ASRAR AHMED FOR M/s. YAMMANURU SIRI REDDY
Counsel for the Respondent Nos.1 & 2: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP
Counsel for the Respondent No.3: SRI B.MUKHERJEE FOR SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA
Counsel for the Respondent No.4: SRI DOMINIC FERNANDES, SENIOR SC FOR CBIC

W.P.NO: 36385 OF 2024

Between:

M/s. Shalimar Foods, Rep. by its Sole Proprietor Mr. Akash Sajani 1-20-248/3, Rasoolpura Industrial Area, Begumpet, Hyderabad Dist., Telangana-03

...PETITIONER

AND

1. The State Tax Officer (ST), Begumpet 2 Circle, Begumpet Division, Telangana.
2. The Asst. Commissioner (ST), Begumpet 2 Circle, Begumpet Division, Telangana.
3. The Commissioner of State Tax, The State GST Department, State GST Commissioner Office, Nampally, Opp. to Gandhi Bhavan, Hyderabad.
4. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Hyderabad.
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 vide reference no. ZD360824109959R dated 27.08.2024 and Show cause notice vide reference no. ZD3605240489525 dated 25.05.2024 cannot be sustained as the SCNs unsigned i.e. was neither digitally signed nor verified through signature as envisaged/specified under rule 26(3) of CGST rules, 2017 and is to be set-aside or
- (b) That, alternatively, the impugned Order vide reference no. ZD360824109959R dated 27.08.2024 and Show cause notice vide no. ZD3605240489525 dated 25.05.2024 were barred by limitation vide NN.09/2023-CT, dated 31.03.2023 and 56/2023-CT, dated 28.12.2023 and are to be set-aside.
- (c) That, alternatively the impugned orders passed solely on account that petitioner had not filed a reply cannot be sustained, hence, the matter is remitted back to the Proper Officer for re-adjudication.

IA NO: 1 OF 2024

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 in Form GST DRC-07 vide reference no. ZD360824109959R dated 27.08.2024 issued by the Respondent. passed for the tax period 2019-20 under the provisions of the Act.

Counsel for the Petitioner: SRI JAI KISHAN SOLANKI

Counsel for the Respondent Nos.1 TO 4: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

Counsel for the Respondent No.5: SRI B.MUKHERJEE FOR SRI GADI PRAVEEN KUMAR, Dy, SOLICITOR GENERAL OF INDIA

W.P.NO: 36402 OF 2024

Between:

M/s. Photon Energy Systems Ltd, Rep by its Authorised Signatory, Plot No. 46, Photon Energy Systems Limited, Annich Industrial Estate, IDA Bollaram, Jinnaram M, Sangareddy, Telangana, 502325.

...PETITIONER

AND

1. Joint Commissioner (ST), Nizamabad Division, Nizamabad, Telangana.
2. State of Telangana, rep. by its Secretary (Revenue), State Tax Department, Secretariat, Hyderabad.
3. Union of India, (rep. by its Secretary (Revenue)), North Block, New Delhi
4. Central Board of Indirect Taxes and Customs, (rep. by its chairman) GST Policy Wing, Government of India, Ministry of Finance, New Delhi

...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) Declare Notification No.09/2023- Central Tax dated 31.3.2023 and Notification No.56/2023-Central Tax dated 28.12.2023 issued by the 4th Respondent under Section 168-A of the Central Goods and Services tax Act, 2017 and G.O.Ms.No.118 (Telangana) dated 25.8.2023 and G.O.Ms.No.170 (Telangana) 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 April, 2019 to March, 2020 till 31.08.2024 as ultra-vires Section 168-A of the Central Goods and Services Tax Act. 2017 and as ultra-vires Section 168-A

of the Telangana Goods and Services Tax Act, 2017 also manifestly arbitrary and violative Article 14 of the Constitution and

(b) Set-aside impugned Order dated 30.08.2024 along with proceedings in Form GST DRC-07 vide Ref. No. ZD360824140182J dt. 30.08.2024 issued by the 1st Respondent for the tax period April, 2019 to March, 2020 as time barred and Show Cause Notice initiating the proceedings without having any signature as illegal, arbitrary, beyond time.

IA NO: 1 OF 2024

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 30.08.2024 along with proceedings in Form GST DRC-07 vide Ref. No. ZD360824140182J dt. 30.08.2024 issued by the 1st Respondent for the tax period April, 2019 to March, 2020 pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship."

Counsel for the Petitioner: SRI K.P. AMARNATH REDDY AND SRI Md. ASRAR AHMED FOR M/s. YAMMANURU SIRI REDDY
Counsel for the Respondent Nos.1 & 2: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T. CHAITANYA KIRAN, AGP
Counsel for the Respondent No.3: SRI B. MUKHERJEE FOR SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA
Counsel for the Respondent No.4: SRI DOMINIC FERNANDES, SENIOR SC FOR CBIC

W.P.NO: 36421 OF 2024

Between:

Mr. Rakesh Varma, S/o. Likhmaram Varma, Proprietor of M/s.Sharda Batteries and Metals, Office at Plot No. 139/P, Kattedan, Rajendra Nagar, Hyderabad-500077.

...PETITIONER

AND

1. The Deputy Commissioner (ST)STU-2, Saroornagar Division, 3rd Floor, Gagan Vihar, Nampally, Hyderabad-500 001.
2. The Joint Commissioner (ST), Saroornagar Division, 3rd Floor, Gagan Vihar, Nampally, Hyderabad-500 001.
3. The Commissioner of State Tax, CT Complex, Nampally, Hyderabad Telangana-500 001.

4. The State of Telangana, represented by the Principal secretary, Revenue Department (State Tax)
5. The Union of India, Ministry of Finance, Department of Revenue, Rep by the Secretary, 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 a Writ, Order or direction particularly one in the nature of a Writ of Mandamus or any other appropriate writ declaring Order dated 04.10.2024 vide Reference No. ZD361024004903T and Show Cause Notice dated 05.07.2024 vide Reference No. ZD360724025148D as unsigned, illegal, in violation of principles of natural justice, without jurisdiction as it is passed without the authority of law and does not contain any signature or to issue any other appropriate Writ or order as this Hon'ble High Court may deem fit and proper to the facts and in the circumstances of the case.

IA NO: 1 OF 2024

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 the recovery of Penalty of Rs.46,53,54,584/- and any coercive steps towards recovery against the Petitioner by the Respondents pursuant to the impugned Order dated 04.10.2024 vide Reference No. ZD361024004903T.

Counsel for the Petitioner: SRI KARAN TALWAR

Counsel for the Respondent Nos.1 to 4: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

Counsel for the Respondent No.5: SRI B.MUKHERJEE FOR SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

W.P.NO: 36425 OF 2024

Between:

M/s. Choudhary Brothers, Rep. by its Sole Proprietor Mr. Dayaram Choudhary
Not No 75/B, Maratha nagar colony, Nagole, Hyderabad, Medchal-Malkajgiri
Dist., Telangana-65

...PETITIONER

AND

1. The State Tax Officer (ST), Saroor Nagar-III, Saroor Nagar Division, Telangana.

2. The Asst. Commissioner (ST), Saroomagar-III, Saroor Nagar Division, Telangana.
3. The Commissioner of State Tax, The State GST Department, State GST Commissioner Office, Nampally, Opp. to Gandhi Bhavan, Hyderabad
4. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Hyderabad.
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 Order or Direction more particularly one in the nature of WRIT OF MANDAMUS. declaring.

(A) That the impugned Order vide reference no. ZD360824146795U dated 31.08.2024 and Show cause notice vide reference no. ZD3605240545179 dated 27.05.2024 cannot be sustained as the impugned Order and Show cause notice are unsigned i.e. was 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 impugned Order vide reference no. ZD360824146795U dated 31.08.2024 and Show cause notice vide no. ZD3605240545179 dated 27.05.2024 were barred by limitation vide NN.09/2023-CT. dated 31.03.2023 and 56/2023-CT. dated 28.12.2023 and are to be set-aside

(C) That, alternatively the impugned orders passed solely on account that petitioner had not filed a reply cannot be sustained, hence the matter is remitted back to the Proper Officer for re-adjudication.

IA NO: 1 OF 2024

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 in Form GST DRC-07 vide reference no. ZD360824146795U dated 31.08.2024 issued by the 1st Respondent, passed for the tax period 2019-20 under the provisions of the Act.

Counsel for the Petitioner: SRI JAI KISHAN SOLANKI

Counsel for the Respondent Nos.1 to 4: SRI SWAROOP OORILLA, Special

Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

Counsel for the Respondent No.5: SRI B.MUKHERJEE FOR SRI GADI

PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

W.P.NO: 36471 OF 2024

Between:

M/s. Swamy Ads, rep. by its Managing Partner, Mr. Gorripoti Bhaskara Rao,
#2-1-414/1, 401, Sai Krupa Residency, Street No 4, Nallakunta, Hyderabad-
500 044.

...PETITIONER

AND

1. Deputy Commissioner (State Tax), Secunderabad STU-01 Circle, Secunderabad 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).
5. The Chief Accounts Officer, TGSRTC, 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 a Writ of Mandamus or any other appropriate writ or order or direction:

(a) declaring the Notification No.35/2020- Central Tax dated 03.04.2020 and Notification No.09/2023-Central Tax dated 31.3.2023 and Notification G.O. Ms.No.136 (Telangana) dated 27.11.2020 and Notification G.O.Ms. No.118 (Telangana) dated 25.8.2023 issued under Section 168-A of the Central Goods and Services Tax Act, 2017 extending the limitation for concluding the adjudication of show cause notice issued under Section 73 of the CGST Act, 2017 for the tax period 2017-18 till 31.12.2023 as ultra-vires Section 168-A of the Central Goods and Services Tax Act, 2017 and also manifestly arbitrary and violative Article 14 of the Constitution; and

(b) declare the impugned order dated 23.12.2023 and proceedings in Form GST DRC-07 in Ref.No.ZD 361223050180Z dated 27.12.2023 passed by the 1st Respondent for the tax period July, 2017 to March, 2018 as time barred, without having any signatures and contrary to Rule 142(1A) of Central Goods and

Services Tax Rules, 2017 for not issuing Form GST DRC-01A, without jurisdiction; and (c) set-aside the Form GST DRC-13 dated 12.12.2024 for the tax period 2017-18 to 2018-19 issued by the 1st Respondent to the 5th Respondent under Section 79(1)(c) of the GST Act.

(Prayer is Amended as per Court Order dt: 09-01-2025, vide IA.No.3 of 2024 in WP.No.36471 of 2024)

IA NO: 1 OF 2024

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 27.12.2023 and proceedings in Form GST DRC-07 in Ref.No.ZD361223050180Z dated 27.12.2023 passed by the 1st Respondent for the tax period July, 2017 to March, 2018 pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

IA NO: 2 OF 2024

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 proceedings pursuant to Form GST DRC-13 dated 12.12.2024 for the tax period 2017-18 to 2018-19 issued by the 1st Respondent to the 5th Respondent under Section 79(1)(c) of the GST Act, 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 Nos.1,2,4 & 5: SRI SWAROOP OORILLA, Special
Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP
Counsel for the Respondent No.3: SRI B.MUKHERJEE FOR SRI GADI
PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

W.P.NO: 36581 OF 2024

Between:

Dwaraka Das Maniyar, S/o. Vijay Kumar Maniyar, Aged about 59 years, Plot No. 87, Survey No. 734, Road No. 20, Svcie, Balanagar, Hyderabad, Rangareddy, Telangana, 500037.

...PETITIONER

AND

1. The Assistant Commissioner(ST), Fatehnagar Circle, Hyderabad Rural Division 4th Floor, Mayur Kushal Complex, Abids, Hyderabad-500082
2. State of Telangana, Through Principal Secretary to Government, Revenue Department (Commercial Tax), Hyderabad, Telangana-110 001
3. Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi rep by its Commissioner
4. Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi rep by its Commissioner

...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

- i. That the impugned order vide Reference No. ZD360424089432A dated 30.04.2024 passed by the 1st Respondent under the provisions of CGST/TGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction, violative of the principles of natural justice apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside the same and pass such further or other order(s) as this Hon'ble Court may deem fit and proper in the circumstances of the case.
- ii. That the Notification No. 09/2023-CT dated 31.03.2023 and Notification No. 56/2023-CT dated 28.12.2023 issued by Respondent No. 2 through Respondent No. 4 and corresponding GO Ms. No. 118 dated 25.08.2023 issued by Respondent No. 3 which extended the time limit for passing the orders, are without authority of law and ultra vires to the section 73(10) of the GST Act 2017 and Section 168A of GST Act, 2017 and violative of articles 14, 19(1)(g) 21 and 265 of the Constitution of India.

IA NO: 1 OF 2024

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 operation of order vide Reference No. ZD360424089432A dated 30.04.2024 passed by the Respondent No. 1.

Counsel for the Petitioner: SRI P.VENKATA PRASAD FOR SRI MD. SHABAZ
 Counsel for the Respondent Nos.1 & 3: SRI SWAROOP OORILLA, Special
 Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP
 Counsel for the Respondent No.2: SRI B.MUKHERJEE FOR SRI GADI
 PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA
 Counsel for the Respondent No.4: SRI DOMINIC FERNANDES, SENIOR
 SC FOR CBIC

WRIT PETITION NO: 36613 OF 2024

Between:

M/s. Hima Sri Infra Pvt Ltd, Rep by its Authorised Signatory, H. No. 8-1-
 293/4/A-1, Dwarak Nagar Colony, Shaikpet, Hyderabad, Telangana -500 008

...PETITIONER

AND

1. Deputy Commissioner (ST)-1, Enforcement Wing-1, Hyderabad,
2. State of Telangana, rep. by its Secretary to Government (Revenue), State Tax Department Secretariat, Hyderabad.
3. Union of India, (rep. by its Secretary (Revenue)), North Block, New Delhi
4. Central Board of Indirect Taxes and Customs, (rep. by its chairman) GST Policy Wing, Government of India, Ministry of Finance, New Delhi
5. ICICI Bank Ltd, Door No 2-92-2/9, StoneRidge Center Opp Google, Kondapur, Hyderabad, Telangana 500033

...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) Declare Notification No.09/2023-Central Tax dated 31.3.2023 and Notification No.56/2023-Central Tax dated 28.12.2023 issued by the 4th Respondent under Section 168-A of the Central Goods and Services Tax Act, 2017 and G.O.Ms.No.118 (Telangana) dated 25.8.2023 and G.O.Ms.No.170 (Telangana) 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 April, 2019 to March, 2020 till 31.08.2024 as ultra-vires Section 168-A of the Central Goods and Services Tax Act, 2017 and as ultra-vires Section 168-A of the Telangana Goods and Services Tax Act, 2017 also manifestly arbitrary and violative Article 14 of the Constitution, and

(b) Set-aside impugned Order dated 28.08.2024 along with proceedings in Form GST DRC-07 vide Ref. No. ZD360824122554C dt. 28.08.2024 issued by the 1st Respondent for the tax period April, 2019 to March, 2020 as time barred and without having any signature on the Show Cause Notice as illegal, arbitrary, beyond time, and pass such other order or orders as the Hon'ble Court may deem fit and proper in the circumstances of the case.

(c) Declare that the recovery proceedings initiated as illegal and direct the 5th Respondent to de-freeze the account of the Petitioner.

IA NO: 1 OF 2024

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. ZD360824122554C dt. 28.08.2024 issued by the 1st Respondent for the tax period April, 2019 to March, 2020 pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship."

IA NO: 2 OF 2024

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 5th Respondent to de-freeze the account of the Petitioner.

Counsel for the Petitioner: SRI K.P.AMARNATH REDDY AND SRI MD.ASRAR AHMED FOR M/s. YAMMANURU SIRI REDDY

Counsel for the Respondent Nos.1 & 2: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

Counsel for the Respondent No.3: SRI B.MUKHERJEE FOR SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.4: SRI DOMINIC FERNANDES, SENIOR SC FOR CBIC

Counsel for the Respondent No.5: --

W.P.NO: 36616 OF 2024

Between:

M/s. Hima Sri Infra Pvt Ltd, Rep by its Authorised Signatory, H.No.8-1-293/4/A-1, Dwarak Nagar Colony, Shaikpet, Hyderabad, Telangana -500 008.

...PETITIONER

AND

1. Deputy Commissioner (ST)-1, Enforcement Wing-1, Hyderabad.
2. State of Te angana, Rep. by its Secretary to Government (Revenue), State Tax Department, Secretariat, Hyderabad.
3. Union of India, (rep. by its Secretary (Revenue)), North Block, New Delhi
4. Central Board of Indirect Taxes and Customs, (rep. by its chairman) GST Policy Wing, Government of India, Ministry of Finance, New Delhi
5. ICICI Bank Ltd. Door No 2-92-2/9, Stone Ridge Center Opp Google, Kondapur, Hyderabad, Telangana 500033 rep by Branch manager

...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) Declare Notification No. 09/2023-Central Tax dated 31.3.2023 and Notification No.56/2023-Central Tax dated 30.01.2024 issued by the 4th Respondent under Section 168-A of the Central Goods and Services Tax Act, 2017 and G.O.Ms.No.118 (Telangana) dated 25.8.2023 and G.O.Ms.No.170 (Telangana) 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 April, 2018 to March, 2019 till 30.04.2024 as ultra-vires Section 168-A of the Central Goods and Services Tax Act, 2017 and as ultra-vires Section 168-A of the Telangana Goods and Services Tax Act, 2017 also manifestly arbitrary and violative Article 14 of the Constitution and
- (b) set-aside impugned Order 28.04.2024 along with proceedings in Form GST DRC-07 vide Ref No. ZD3604240729709 dated 28.04.2024 issued by the 1st Respondent for the tax period April, 2018 to March, 2019 as time barred and without having any signatures and pass such other order or orders as the Hon'ble Court may deem fit and proper in the circumstances of the case. (c) Declare that

the recovery proceedings initiated as illegal and direct the 5th Respondent to de-freeze the account of the Petitioner.

IA NO: 1 OF 2024

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 28.04.2024 and proceedings in Form GST DRC-07 vide Ref No. ZD3604240729709 dated 28.04.2024 issued by the 1st Respondent for the tax period April, 2018 to March, 2019 pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

IA NO: 2 OF 2024

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 5th Respondent to de-freeze the account of the Petitioner.

Counsel for the Petitioner: SRI K.P.AMARNATH REDDY AND SRI MD.ASRAR AHMED FOR M/s. YAMMANURU SRI REDDY

Counsel for the Respondent Nos.1 & 2: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

Counsel for the Respondent No.3: SRI B.MUKHERJEE FOR SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.4: SRI DOMINIC FERNANDES, SENIOR SC FOR CBIC

Counsel for the Respondent No.5: --

W.P.NO: 36620 OF 2024

Between:

M/s. Hima Sri Infra Pvt Ltd, Rep by its Authorised Signatory, H. No. 8-1-293/4/A-1, Dwarak Nagar Colony, Shaikpet, Hyderabad, Telangana -500 008.

...PETITIONER

AND

1. State Tax Officer -1, Madhapur-IV Circle, Hyderabad, Telangana
2. State of Telangana, rep. by its Secretary to Government (Revenue), State Tax Department, Secretariat, Hyderabad.
3. Union of India, (rep. by its Secretary (Revenue)), North Block, New Delhi

4. Central Board of Indirect Taxes and Customs, (rep. by its chairman) GST Policy Wing, Government of India, Ministry of Finance, New Delhi
5. ICICI Bank Ltd, Door No 2-92-2/9, StoneRidge Center Opp Google, Kondapur Hyderabad, Telangana 500033

...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) Declare Notification No.09/2023-Central Tax dated 31.3.2023 and Notification No.56/2023-Central Tax dated 28.12.2023 issued by the 4th Respondent under Section 168-A of the Central Goods and Services Tax Act, 2017 and G.O.Ms.No.118 (Telangana) dated 25.8.2023 and G.O.Ms.No.170 (Telangana) dated 30.12.2023 issued by the 211d 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 April, 2019 to March, 2020 till 31.08.2024 as ultra-vires Section 168-A of the Central Goods and Services Tax Act, 2017 and as ultra-vires Section 168-A of the Telangana Goods and Services Tax Act, 2017 also manifestly arbitrary and violative Article 14 of the Constitution and
- (b) Set-aside impugned Order dated 30.08.2024 along with proceedings in Form GST DRC-07 vide Ref No. ZD3608241387425 dt. 30.08.2024 issued by the 1st Respondent for the tax period April, 2019 to March, 2020 as time barred, duplication of proceedings and without having any signature as illegal, arbitrary, beyond time, and pass such other order or orders as the Hon'ble Court may deem fit and proper in the circumstances of the case.
- (c) Declare that the recovery proceedings initiated as illegal and direct the 5th Respondent to de-freeze the account of the Petitioner.

IA NO: 1 OF 2024

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 30.08.2024 along with proceedings in Form GST DRC-07 vide Ref. No. ZD3608241387425 dt.30.08.2024 issued by the 1st Respondent for the tax period April, 2019 to

March, 2020 pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship."

Counsel for the Petitioner: SRI K.P.AMARNATH REDDY AND SRI MD.ASRAR AHMED FOR M/s. YAMMANURU SIRI REDDY

Counsel for the Respondent Nos.1 & 2: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

Counsel for the Respondent No.3: SRI B.MUKHERJEE FOR SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.4: SRI DOMINIC FERNANDES, SENIOR SC FOR CBIC

Counsel for the Respondent No.5: --

W.P.NO: 36682 OF 2024

Between:

Dwaraka Das Maniyar, S/o. Vijay Kumar Maniyar, Aged about 59 years, Plot No. 87, Survey No. 734, Road No. 20, Svcie, Balanagar, Hyderabad. Ranga reddy, Telangana. 500037.

...PETITIONER

AND

1. The Assistant Commissioner (ST), Fatehnagar Circle, Hyderabad Rural Division 4th Floor, Mayur Kushal Complex, Abids, Hyderabad-500082
2. Union of India, Ministry of Finance, Represented by its Secretary, North Block, New Delhi -110 001
3. State of Telangana, Through Principal Secretary to Government, Revenue Department (Commercial Tax), Hyderabad, Telangana-110 001
4. Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi rep by its Commissioner

...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

- i. That the impugned order vide Reference No. ZD360424089311G dated 30.04.2024 passed by the 1st Respondent under the provisions of CGST/TGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction, violative of the principles of natural justice apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside the same and pass such further or other

order(s) as this Honble Court may deem fit and proper in the circumstances of the case.

- ii. That the Notification No. 09/2023-C.T dated 31.03.2023 and Notification No. 56/2023-CT dated 28.12.2023 issued by Respondent No. 2 through Respondent No. 4 and corresponding GO Ms. No. 118 dated 25.08.2023 issued by Respondent No. 3 which extended the time limit for passing the orders, are without authority of law and ultra vires to the section 73(10) of the GST Act 2017 and Section 168A of GST Act, 2017 and violative of articles 14, 19(1)(g) 21 and 265 of the Constitution of India.

IA NO: 1 OF 2024

Petition under Section 151 CPG praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to stay operation of order vide Reference No. ZD360424089311G dated 30.04.2024 passed by the Respondent No. 1

Counsel for the Petitioner: SRI P.VENKATA PRASAD FOR SRI MD.SHABAZ
Counsel for the Respondent Nos.1 & 3: SRI SWAROOP OORILLA, Special
Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP
Counsel for the Respondent No.2: SRI B.MUKHERJEE FOR SRI GADI
PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA
Counsel for the Respondent No.4: SRI DOMINIC FERNANDES, SENIOR
SC FOR CBIC

W.P.NO: 36705 OF 2024

Between:

Shehnaz Traders and Exports Pvt Ltd., 4-3-77/2, Hill Street, Ranigunj,
Hyderabad Dist., Telangana-03

AND

...PETITIONER

1. The State Tax Officer, Mahankali Street- RP road 2 Circle. Secbad Division, T.G
2. The Assistant Commissioner, Mahankali Street- RP road 2 Circle, Secbad Division, T.G.
3. The Commissioner of State Tax, The State GST Department, State GST Commissioner Office, Nampally, Opp. to Gandhi Bhavan, Hyderabad.
4. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Hyderabad.

5. Union of India, Through Joint Secretary, Department of Revenue, Ministry of Finance, North Block, New Delhi-1 10001

...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 Order or Direction more particularly one in the nature of WRIT OF MANDAMUS, declaring.

(A) That the impugned Orders vide reference Nos. ZD3608241394743 dated 30.08.2024, ZD3608241317472 dated 29.08.2024 and ZD360824139142G dated 30.08.2024 and Show cause notices vide reference Nos. ZD360622031531S dated 06.06.2022, ZD3605240606000 dated 29.05.2024 and ZD360524096214B dated 31.05.2024 cannot be sustained as the impugned Orders and Show cause notices are unsigned i.e. was 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 impugned Orders vide reference Nos. ZD3608241394743 dated 30.08.2024, ZD3608241317472 dated 29.08.2024 and ZD360824139142G dated 30.08.2024 and Show cause notices reference Nos. ZD360622031531S dated 06.06.2022, ZD3605240606000 dated 29.05.2024 and ZD360524096214B dated 31.05.2024 were barred by limitation vide NN 09/2023-CT, dated 31.03.2023 and 56/2023-CT, dated 28.11.2023 and are to be set-aside

(C) That, alternatively the impugned orders passed solely on account that petitioner had not filed a reply cannot be sustained, hence. the matter is remitted back to the Proper Officer for re-adjudication.

IA NO: 1 OF 2024

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 Orders in Form GST DRC-07, vide reference Nos. ZD3608241394743 dated 30.08.2024, ZD3608241317472 dated 29.08.2024 and ZD360824139142G dated 30.08.2024 issued by the 1st and 2nd Respondent, passed for the tax period 2019-20 under the provisions of the Act.

Counsel for the Petitioner: SRI JAI KISHAN SOLANKI
 Counsel for the Respondent Nos.1 TO 4: SRI SWAROOP OORILLA, Special
 Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP
 Counsel for the Respondent No.5: SRI B.MUKHERJEE FOR SRI GADI
 PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

W.P.NO: 36730 OF 2024

Between:

Dwaraka Das Maniyar, S/o. Vijay Kumar Maniyar, Aged about 59 years, Plot No. 87, Survey No. 734, Road No. 20, Svcie, Balanagar, Hyderabad, Rangareddy, Telangana, 500037

...PETITIONER

AND

1. The Assistant Commissioner (ST), Fatehnagar Circle, Hyderabad Rural Division 4th Floor, Mayur Kushal Complex, Abids, Hyderabad-500082
2. Union of India, Ministry of Finance, Represented by its Secretary, North Block, New Delhi -110 001
3. State of Telangana, Through Principal Secretary to Government, Revenue Department (Commercial Tax), Hyderabad, Telangana-110 001
4. Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi rep by its Commissioner

...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

- i. That the impugned order vide Reference No. ZD3604240924359 dated 30.04.2024 passed by the 1st Respondent under the provisions of CGST/TGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction, violative of the principles of natural justice apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside the same and pass such further or other order(s) as this Honorable Court may deem fit and proper in the circumstances of the case.
- ii. That the Notification No. 09/2023-C.T dated 31.03.2023 and Notification No. 56/2023-C.T dated 28.12.2023 issued by Respondent No. 2 through Respondent No. 4 and corresponding GO Ms. No. 118 dated 25.08.2023 issued by Respondent No. 3 which extended the time limit for passing the orders, are without authority of law and ultra vires to the section

73(10) of the GST Act 2017 and Section 168A of GST Act, 2017 and violative of articles 14, 19(1)(g) 21 and 265 of the Constitution of India.

IA NO: 1 OF 2024

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 operation of order vide Reference No. ZD3604240924359 dated 30.04.2024 passed by the Respondent No. 1.

Counsel for the Petitioner: SRI P.VENKATA PRASAD FOR SRI MD.SHABAZ
Counsel for the Respondent Nos.1 & 3: SRI SWAROOP OORILLA, Special
Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP
Counsel for the Respondent No.2: SRI B.MUKHERJEE FOR SRI GADI
PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA
Counsel for the Respondent No.4: SRI DOMINIC FERNANDES, SENIOR
SC FOR CBIC

W.P.NO: 36759 OF 2024

Between:

Shehnaz Traders and Exports Pvt Ltd, 4-3-77/2, Hill Street, Ranigunj,
 Hyderabad Dist., Telangana-03 Rep by its Director

...PETITIONER

AND

1. The Assistant Commissioner, Mahankali Street- RP road 2 Circle
 Secunderabad Division, T.G.
2. The Commissioner of State Tax, The State GST Department, State GST
 Commissioner Office, Nampally, Opp. to Gandhi Bhavan, Hyderabad
3. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT)
 Department, Hyderabad
4. 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 vide reference No. ZD360424082696Z dated 29.04.2024 and Show cause notice vide reference No. ZD360622031516K dated 06.06.2022 cannot be sustained as the impugned Order and Show cause notice are unsigned i.e. was 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 impugned Order vide reference no. ZD360424082696Z dated 29/04/2024 and Show cause notice vide reference No. ZD360622031516K dated 06.06.2022 were barred by limitation vide NN.09/2023-CT, dated 31/03/2023 and 56/2023-CT, dated 28/12/2023 and are to be set-aside. (c) That, alternatively the impugned orders passed solely on account that petitioner had not filed a reply cannot be sustained, hence, the matter is remitted back to the Proper Officer for re-adjudication.

IA NO: 1 OF 2024

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 in Form GST DRC-07 vide reference no, ZD360424082696Z dated 29/04/2024 issued by the 1st Respondent, passed for the tax period 2013-19 under the provisions of the Act.

Counsel for the Petitioner: SRI JAI KISHAN SOLANKI

Counsel for the Respondent Nos.1 TO 3: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

Counsel for the Respondent No.4: SRI B.MUKHERJEE FOR SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

W.P.NO: 36763 OF 2024

Between:

M/s. Rukmini Steels, 4-1-970, C - 403, Ahuja Estate, Upasana Block, Abids, Hyderabad, Telangana- 500 001, represented by its Partner, Sri. Govind Kabra.

...PETITIONER

AND

1. Deputy Commissioner (ST), Abids STU - 2, Abids Division, Hyderabad, Telangana.
2. The State of Telangana, Represented by its Principal Secretary, Revenue Department (Commercial Taxes), Telangana 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 a Writ or Order or direction particularly one in the nature of Writ of Mandamus setting aside the impugned Assessment Order passed by the first respondent in Form GST DRC - 07, in Reference No. ZD3608241488611, dated 31.08.2024, demanding tax amounting to Rs. 1,52,902/- , (CGST amounting to Rs. 76,451/- (plus) amounting to Rs. 10,000/- (plus) TGST amounting to Rs. 10,000/-), thus totaling to Rs. 1,72,902/- , for the tax period 2019- 20, that have been uploaded in the GST portal without either physically nor digitally signed which is contrary to the Rule 26 (3) of the CGST Rules 2017, as illegal ,arbitrary, ab initio void, contrary to the provisions of CGST Act and Rules, 2017 and TGST Act and Rules, 2017, contrary to the law laid down by the judicial pronouncement of the Honble High Courts of Delhi, Bombay and Andhra Pradesh and without authority of law.

IA NO: 1 OF 2024

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 may be pleased to pending disposal of the Writ Petition grant stay of all further proceedings arising in pursuance of the impugned Assessment Order passed by the first respondent in Form GST DRC - 07, in Reference No. ZD3608241488611, dated 31. 08. 2024, for the tax period 2019- 20.

Counsel for the Petitioner: SRI S.SURI BABU

Counsel for the Respondents: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

W.P.NO: 36776 OF 2024

Between:

M/s. Dinesh Filling Station, Survey No.79/P and 80/2, Raj Durga Pan Maktha Village, Swerilingampally Village, Rangareddy, Telangana - 500 049.
represented by its Proprietor, Sri.Eddula Chengal Reddy Dinesh Reddy

...PETITIONER

AND

1. Assistant Commissioner (ST), Madhapur - VI Circle, Madhapur Division, Hyderabad.
2. Assistant Commissioner (ST), Madhapur-IV Circle, Madhapur Division, Hyderabad.

3. The State of Telangana, Represented by its Principal Secretary, Revenue Department (Commercial Taxes), Telangana 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 a Writ or Order or direction particularly one in the nature of Writ of Mandamus setting aside the impugned Assessment Order passed by the first respondent in Form GST DRC - 07, in Reference No.ZD3608241528045 vide DIN No.GST/36AADPE3379B2Z2/20, dated 31/08/2024, raising a demand of tax amounting to Rs.5,73,222/- (COST amounting to Rs.2,86,611/- plus TGSST amounting to Rs.2,86,611/-), for the tax period 2019-20, that have been uploaded in the GST portal without either physically nor digitally signed which is contrary to the Rule 26 (3) of the CGST Rules 2017, as illegal, arbitrary ab initio void, contrary to the provisions of CGST Act and Rules, 2017 and TGSST Act and Rules, 2017, contrary to the law laid down by the judicial pronouncement of the Honourable High Courts of Delhi, Bombay and Andhra Pradesh and without authority of law.

IA NO: 1 OF 2024

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 pending disposal of the Writ Petition, suspend the operation of the impugned Garnishee Notice / Recovery Notice issued by the second respondent in Reference No.06/GST Arrears/2024-5, dated 17/12/2024, for the tax period 2019-20.

IA NO: 2 OF 2024

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 pending disposal of the Writ Petition grant stay of all further proceedings arising in pursuance of the impugned Assessment Order passed by the first respondent in Form GST DRC - 07, in Reference No.ZD3608241528045, vide DIN No.GST/36AADPE3379B2Z2/20, dated 31/08/2024, for the tax period 2019-20.

Counsel for the Petitioner: SRI S.SURI BABU
 Counsel for the Respondents: SRI SWAROOP OORILLA, Special Govt Pleader
 for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

W.P.NO: 36786 OF 2024

Between:

M/s. Dinesh Filling Station, Survey No.79/P and 80/2, Raj Durga Pan Maktha Village, Swerilingampally Village, Rangareddy, Telangana - 500 049 represented by its Proprietor, Sri Eddula Chengal Reddy Dinesh Reddy.

...PETITIONER

AND

1. Assistant Commissioner (ST), Madhapur DC Office, Madhapur, Hyderabad.
2. Assistant Commissioner (ST), Madhapur-IV Circle, Madhapur Division, Hyderabad.
3. The State of Telangana, represented by its Principal Secretary, Revenue Department (Commercial Taxes), Telangana Secretariat

...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 setting aside the impugned Assessment Order passed by the first respondent in Form GST DRC - 07. In Reference No.ZD3604240941957. vide DIN No.GST/36AADPE3379B2Z2/19, dated 30.04.2024. thereby raising a demand of tax amounting to Rs.32,45,241/-, (CGST amounting to Rs.16,22,620/- plus TGST amounting to Rs.16,22,620/-), and also penalty of Rs.3,24,524/- (CGST amounting to Rs.1,62,262/- plus TGST amounting to Rs.1,62,262/-), thus totaling to Rs.35,69,765/-, for the tax period 2018-19, that have been uploaded in the GST portal without either physically nor digitally signed which is contrary to the Rule 26 (3) of the CGST Rules 2017, as illegal, arbitrary, ab initio void, contrary to the provisions of CGST Act and Rules, 2017 and TGST Act and Rules, 2017, contrary to the law laid down by the judicial pronouncement of the Honorable High Courts of Delhi, Bombay and Andhra Pradesh and without authority of law.

IA NO: 1 OF 2024

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

pending disposal of the Writ Petition, suspend the operation of the impugned Garnishee Notice / Recovery Notice issued by the second respondent in Reference No.06/GST Arrears/2024-5. dated 17.12.2024, for the tax period 2018-19.

IA NO: 2 OF 2024

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 pending disposal of the Writ Petition grant stay of all further proceedings arising in pursuance of the impugned Assessment Order passed by the first respondent in Form GST DRD - 07, in Reference No ZD3604240941957. vide DIN No.GST/36AADPE:3379B2Z2/19, dated 30.04.2024. for the tax period 2018-19.

Counsel for the Petitioner: SRI S.SURI BABU

Counsel for the Respondents: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

W.P.NO: 36795 OF 2024

Between:

Dwaraka Das Maniyar, S/o. Vijay Kumar Maniyar, Aged about 59 years, Plot No. 87, Survey No. 734, Road No. 20, Svcie, Balanagar, Hyderabad, Rangareddy, Telangana, 500037

...PETITIONER

AND

1. The Assistant Commissioner, (state tax) Fatehnagar Circle, Hyderabad Rural Division 4th Floor, Mayur Kushal Complex, Abids, Hyderabad-500082
2. Andhra Pradesh Mahesh Cooperative Urban Bank Ltd, Siddiamber Bazar, Hyderabad- 500012 represented by its Manager
3. Union of India, Ministry of Finance, Represented by its Secretary, North Block, New Delhi -110 001
4. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana
5. Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi rep by its Commissioner

...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 that the

- i. That the impugned order vide Reference No. ZD361223072304P dated 31/12/2023 passed by the 1st Respondent under the provisions of CGST/TGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction, violative of the principles of natural justice apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside the same and pass such further or other order(s) as this Honourable Court may deem fit and proper in the circumstances of the case.
- ii. That the Notification No. 09/2023-C.T dated 31.03.2023 issued by Respondent No. 3 through Respondent No. 5 and corresponding GO Ms. No. 118 dated 25.08.2023 issued by Respondent No. 4 which extended the time limit for passing the orders, are without authority of law and ultra vires to the section 73(10) of the GST Act 2017 and Section 168A of GST Act, 2017 and violative of articles 14, 19(1)(g) 21 and 265 of the Constitution of India and/or pass such further or other order(s) as this Hon'ble Court may deem fit and proper in the circumstances of the case
- iii. That impugned recovery notice issued in Form DRC-13 dated 10.07.2024 issued by the Respondent No.1 to the Respondent No. 2 under the provisions of CGST/TGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction, violative of the principles of natural justice apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside the same.

IA NO: 1 OF 2024

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 impugned notice issued in Form DRC-13 dated 10/07/2024 issued by the Respondent No.1 to the Respondent No. 2.

IA NO: 2 OF 2024

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 operation of order vide Reference No. ZD361223072304P dated 31/12/2023 passed by the Respondent No. 1.

Counsel for the Petitioner: SRI P.VENKATA PRASAD FOR SRI MD SHABAZ
 Counsel for the Respondent Nos.1 & 4: SRI SWAROOP OORILLA, Special
 Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP
 Counsel for the Respondent No.3: SRI B.MUKHERJEE FOR SRI GADI
 PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA
 Counsel for the Respondent No.5: SRI DOMINIC FERNANDES, SENIOR
 SC FOR CBIC
 Counsel for the Respondent No.2: --

W.P.NO: 36799 OF 2024

Between:

M/s. Dinesh Filling Station, Survey No.79/P and 80/2, Raj Durga Pan Maktha
 Village, Swerilingampally Village, Rangareddy, Telangana - 500 049.
 represented by its Proprietor, Sri Eddula Chengal Reddy Dinesh Reddy.

AND

...PETITIONER

1. Assistant Commissioner (GST) FAC, Madhapur DC Office, Madhapur, Hyderabad
2. Assistant Commissioner (ST), Madhapur-IV Circle, Madhapur Division, Hyderabad.
3. The State of Telangana, Represented by its Principal Secretary, Revenue Department (Commercial Taxes), Telangana 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 a Writ or Order or direction particularly one in the nature of Writ of Mandamus setting aside the impugned Assessment Order passed by the first respondent in Form GST DRC - 07, in Reference No.ZD3612230736296, vide DIN No.GST/36AADPE3379B2Z2/18. dated 31.12.2023. raising a demand of tax amounting to Rs.5 62 573/-, (CGST amounting to Rs.2,98,122/- plus TGST amounting to Rs.2,64,451/-), for the tax period 2017-18, that have been uploaded in the GST portal without either physically nor digitally signed which is contrary to the Rule 26 (3) of the CGST Rules 2017, as illegal, arbitrary, ab initio void, contrary to the provisions of CGST Act and Rules, 2017 and TGST Act and Rules,

2017, contrary to the law laid down by the judicial pronouncement of the Honble High Courts of Delhi, Bombay and Andhra Pradesh and without authority of law.

IA NO: 1 OF 2024

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 pending disposal of the Writ Petition, suspend the operation of the impugned Garnishee Notice / Recovery Notice issued by the second respondent in Reference No.06/GST Arrears/2024-5, dated 17.12.2024, for the tax period 2017-18.

IA NO: 2 OF 2024

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 pending disposal of the Writ Petition grant stay of all further proceedings arising in pursuance of the impugned Assessment Order passed by the first respondent in Form GST DRC - 07, in Reference No.ZD3612230736296, vide DIN No.GST/36AADPE3379B2Z2/18, dated 31.12.2023, for the tax period 2017-18.

Counsel for the Petitioner: SRI S.SURI BABU

Counsel for the Respondents: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

W.P.NO: 36836 OF 2024

Between:

Dwaraka Das Maniyar, S/o. Vijay Kumar Maniyar, Aged about 59 years, Plot No. 87, Survey No. 734, Road No. 20, Svcie, Balanagar, Hyderabad, Rangareddy, Telangana, 500037.

...PETITIONER

AND

1. The Assistant Commissioner (ST), Fatehnagar Circle, Hyderabad Rural Division 4th Floor, Mayur Kushal Complex, Abids, Hyderabad-500082
2. Union of India, Ministry of Finance, Represented by its Secretary, North Block, New Delhi - 110 001
3. State of Telangana, Through Principal Secretary to Government, Revenue Department (Commercial Tax), Hyderabad, Telangana-110 001

4. Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi
rep by its Commissioner

...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

- i. That the impugned order vide Reference No. ZD3608241214051 dated 28/08/2024 passed by the 1st Respondent under the provisions of CGST/IGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction, violative of the principles of natural justice apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside the same and pass such further or other order(s) as this Honourable Court may deem fit and proper in the circumstances of the case.
- ii. That the Notification No. 09/2023-C.T dated 31/03/2023 and Notification No. 56/2023-CT dated 28/12/2023 issued by Respondent No. 2 through Respondent No. 4 and corresponding GO Ms. No. 118 dated 25/08/2023 issued by Respondent No. 3 which extended the time limit for passing the orders, are without authority of law and ultra vires to the section 73(10) of the GST Act 2017 and Section 168A of GST Act, 2017 and violative of articles 14, 19(1)(g) 21 and 265 of the Constitution of India.

IA NO: 1 OF 2024

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 operation of order vide Reference No. ZD3608241214051 dated 28/08/2024 passed by the Respondent No. 1.

Counsel for the Petitioner: SRI P.VENKATA PRASAD FOR SRI MD SHABAZ
Counsel for the Respondent Nos.1 & 3: SRI SWAROOP OORILLA, Special
Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP
Counsel for the Respondent No.2: SRI B.MUKHERJEE FOR SRI GADI
PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA
Counsel for the Respondent No.4: SRI DOMINIC FERNANDES, SENIOR
SC FOR CBIC

WRIT PETITION NO: 36837 OF 2024**Between:**

Dwaraka Das Maniyar, S/o. Vijay Kumar Maniyar, Aged about 59 years, Plot No. 87, Survey No. 734, Road No. 20, Svcie, Balanagar, Hyderabad, Rangareddy, Telangana, 500037.

...PETITIONER**AND**

1. The Assistant Commissioner, Fatehnagar Circle, Hyderabad Rural Division 4th Floor, Mayur-Kushal Complex, Abids, Hyderabad-500082
2. Union of India, Ministry of Finance, Represented by its Secretary, North Block, New Delhi -110 001
3. State of Telangana, Through Principal Secretary to Government, Revenue Department (Commercial Tax), Hyderabad, Telangana-110 001
4. Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi rep by its Commissioner

...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

- i. That the impugned order vide Reference No. ZD3608241155492 dated 27.08.2024 passed by the 1st Respondent under the provisions of CGST/TGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction, violative of the principles of natural justice apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside the same and pass such further or other order(s) as this Honble Court may deem fit and proper in the circumstances of the case.
- ii. That the Notification No. 09/2023-C.T dated 31.03.2023 and Notification No. 56/2023-CT dated 28.12.2023 issued by Respondent No. 2 through Respondent No. 4 and corresponding GO Ms. No. 118 dated 25.08.2023 issued by Respondent No. 3 which extended the time limit for passing the orders, are without authority of law and ultra vires to the section 73(10) of the GST Act 2017 and Section 168A of GST Act, 2017 and violative of articles 14, 19(1)(g) 21 and 265 of the Constitution of India.

IA NO: 1 OF 2024

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 operation of order vide Reference No. ZD3608241155492 dated 27.08.2024 passed by the Respondent No. 1.

Counsel for the Petitioner: SRI P.VENKATA PRAŞAD FOR SRI MD SHABAZ
Counsel for the Respondent Nos.1 & 3: SRI SWAROOP OORILLA, Special
Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP
Counsel for the Respondent No.2: SRI B.MUKHERJEE FOR SRI GADI
PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA
Counsel for the Respondent No.4: SRI DOMINIC FERNANDES, SENIOR
SC FOR CBIC

W.P.NO: 36910 OF 2024

Between:

M/s. SMR Builders Private Limited, Plot No 73, 5th Floor, SMR House, Nagarjuna Hills Punjagutta, Hyderabad - 500 082 Represented by its Managing Director, Shri. Saireddy Ram Reddy, S/o Late Sajreddy Malla Reddy, Aged 64 years, R/o. Plot No. 275 Vinay Nivas, Road No. 25, Jubilee Hills, Hyderabad - 500 033,

...PETITIONER

AND

1. The Deputy Commissioner of State Tax, Punjagutta Division STU-3, Mayur Kushal Complex, Abids, Hyderabad - 500 001,
2. The Assistant Commissioner of State Tax, Srinagar colony circle, Punjagutta Division, Mayur Kushal Complex, Abids, Hyderabad - 500 001.
3. Union of India, Ministry of Finance, Represented by its Secretary, North Block, New Delhi - 110 001.
4. State of Telangana, Through Principal Secretary to Government, Revenue Department (Commercial Tax), Hyderabad, Telangana.
5. Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi, Rep by its Commissioner

...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

- i. That impugned Show Cause Notice (SCN) in Form DRC-01 bearing Reference No. ZD360222013859E dated 17.02.2022 issued by Respondent No. 2 under the provisions of CGST/TGST Act, 2017 as

being void, arbitrary, illegal, without jurisdiction, violative of the principles of natural justice apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside the same and pass such further or other order(s) as this Honble Court may deem fit and proper in the circumstances of the case.

- ii. impugned Order in Form GST DRC-07 vide Ref No. ZD3608241529621 dated 31.08.2024 passed by the 1st Respondent under the provisions of CGST/TGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction, violative of the principles of natural justice apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside the same and pass such further or other order(s) as this Hon'ble Court may deem fit and proper in the circumstances of the case and prayed for condoning the delay based on the merits of the case.
- iii. That the Notification No. 09/2023-C.T dated 31.03.2023 and Notification No. 56/2023-CT dated 28.12.2023 issued by Respondent No. 3 through Respondent No. 5 and corresponding GO Ms. No. 118 dated 25.08.2023 and 170 dated 30.12.2023 issued by Respondent No. 4 which extended the time limit for passing the orders, are without authority of law and ultra vires to the section 73(10) of the GST Act 2017 and Section 168A of GST Act, 2017 and violative of articles 14, 19(1)(g) 21 and 265 of the Constitution of India.

IA NO: 1 OF 2024

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 operation of impugned Order in Form GST DRC-07 vide Ref No. ZD3608241529621 dated 31.08.2024 passed by the Respondent No. 1.

Counsel for the Petitioner: SRI P.VENKATA PRASAD FOR SRI MD SHABAZ
Counsel for the Respondent Nos.1,2 & 4: SRI SWAROOP OORILLA, Special
Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP
Counsel for the Respondent No.3: SRI B.MUKHERJEE FOR SRI GADI
PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA
Counsel for the Respondent No.5: SRI DOMINIC FERNANDES, SENIOR
SC FOR CBIC

W.P.NO: 36945 OF 2024

Between:

M/s. Sri Laxminarayana Enterprises, 1-93/316, Plot No 16, and 17, Sy. No.195 and 196, Ground Floor, Laxmi Nagar Colony, Hyderabad, Rangareddy, Telangana - 500 089. Rep.by its Managing Partner Mr. G. Narayana Reddy

...PETITIONER

AND

1. The Assistant Commissioner (ST), Tarnaka-1, Secunderabad.
2. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad.
3. The Union of India, Rep. by its Secretary, Department of Revenue, Ministry of Finance, New Delhi.
4. 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.

...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

(i) the action of the 1st Respondent in passing the Order, dated 30.08.2024, the Summary of the Order in Form GST DRC-07, dated 30.08.2024 and Attachment to Order in Form DRC-07, dated Nil passed by the 1st Respondent, levying IGST/CGST/SGST under Section 73(10) of the IGST/CGST/SGST Act 2017, for the tax period 2019-20, without providing an opportunity of personal hearing after filing of reply to the show cause notice, without even issuing Form GST DRC-01A as contemplated under Rule 142(1A) of the Rules 2017, without signature and DIN in the Notice and Order dated 30.08.2024, Summary of the Order dated 30.08.2024 and Attachment to Order in Form DRC-07, dated Nil by the 1st Respondent as arbitrary, contrary to the provisions of the IGST/CGST/SGST Acts 2017, patently barred by limitation, without jurisdiction as per Section 73(10) of the IGST/CGST/SGST Acts 2017, more particularly G.O.Ms.No.118, dated 25.08.2023 issued by the 2nd Respondent extending the limitation period to make the assessment, as illegal, ultra vires to Section 168A of the IGST/CGST/SGST Acts 2017 and contrary to Article 14, 19(1)(g) and 265 of the Constitution of India,

- (2) G.O.Ms.No.118, dated 25.08.2023 issued by the Government of Telangana as ultra vires to Section 168A of the IGST/CGST/SGST Acts 2017 and consequently set aside the Order, dated 30.08.2024, Summary of the Order in Form GST DRC-07, dated 30.08.2024 and Attachment to Order in Form DRC-07, dated Nil passed by the 1st Respondent, for the tax period 2019-20, under the IGST/CGST/SGST Acts 2017, as null and void. and
- (3) As per Finance Act No.2 of 2024, dated 16.08.2024, the filing of GSTR-3B and claiming ITC by the Petitioner is in time.

IA NO: 1 OF 2024

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 30.08.2024, Summary of the Order in Form GST DRC-07, dated 30.08.2024 and Attachment to Order in Form DRC-07, dated Nil passed by the 1st Respondent, for the tax period 2019-20 under the IGST/CGST/SGST 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 SHAIK JEELANI BASHA

Counsel for the Respondent Nos.1 & 2: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

Counsel for the Respondent No.3: SRI B.MUKHERJEE FOR SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.4: SRI DOMINIC FERNANDES, SENIOR SC FOR CBIC

W.P.NO: 36969 OF 2024

Between:

M/s. AP Traders, 12-2-415/4/A, Gudimalkapur, Mehdiapatnam, Hyderabad, Telangana- 500028, Represented By Its Proprietor, Mr. Mohd Abdul Farooq, aged about 51 years, S/o. M A Gafoor, R/o. SBI Colony, AP Traders Road, Mehdiapatnam, Hyderabad- 500028

...PETITIONER

AND

1. The Assistant Commissioner ST, Mehdiapatnam-I Circle, Charminar Division, 8th Floor, Gaganvihar Building, Nampally, Hyderabad-500 001
2. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana

3. Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi rep by its Commissioner
4. Union of India, Ministry of Finance, Represented by its Secretary, 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 a writ, order, or direction more particularly one in the nature of a Writ of Mandamus

- i) declaring an signed Show cause notice in Form DRC-01 vide Ref no. ZD3605240399740 dated 21.05.2024 and Summary order in Form DRC 07 vide ref. no. ZD3608241172241 dated 27.08.2024 both issued by the 1st Respondent 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 Hon'ble Court may deem fit and proper in the circumstances of the case.
- ii) declaring that the Notification No. 09/2023-C.T dated 31.03.2023 issued by Respondent No. 3 and corresponding GO Ms. No. 118 dated 25.08.2023 issued by Respondent No. 2 and Notification No. 56/2023- CT dated 28.12.2023 issued by Respondent No. 3 and corresponding GO. Ms. 170 dated 30.12.2023 issued by Respondent No. 2, which extended the time limit for passing the orders, is without authority of law and ultra vires to the section 73(10) of the GST Act 2017 and Section 168A of CGST Act, 2017 and violative of articles 14, 19(1)(g), 21 and 265 of the Constitution of India.

IA NO: 1 OF 2024

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 Summary order in Form DRC 07 vide ref. no. ZD3608241172241 dated 27.08.2024 issued by the Respondent No. 1 for the tax period 2018-19 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 V.VEERESHAM

Counsel for the Respondent Nos.1 & 2: SRI SWAROOP OORILLA, Special
Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

Counsel for the Respondent No.3: SRI DOMINIC FERNANDES, SENIOR
SC FOR CBIC

Counsel for the Respondent No.4: SRI B.MUKHERJEE FOR SRI GADI
PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

W.P.NO: 37051 OF 2024

Between:

M/s. Radar Motors, 2-1-461, Nallakunta, Street No.4, Hyderabad, Telangana-
500 044, represented by its Proprietor, Sri Ashok Reddy Devi Reddy.

...PETITIONER

AND

1. Assistant Commissioner (ST), Vidya Nagar Circle, Secunderabad Division, Secunderabad.
2. The State of Telangana, represented by its Principal Secretary, Revenue Department (Commercial Taxes), Telangana 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 a Writ or order or direction particularly one in the nature of Writ of Mandamus setting aside the impugned order and declaring the action of the first respondent in passing the impugned Assessment Order in Form GST DRC - 07, and Summary of the Order in Form GST DRC - 07, in Reference No.ZD360424041454K, dated 22.04.2024, in raising a demand of tax amounting to Rs.11,44,418/-, (CGST amounting to Rs.11,17,585/- plus SGST amounting to Rs.26,833/-), for the tax period 2018-19, that have been uploaded in the GST portal without DIN Number and without physical or digital signature, which is contrary to the Rule 26 (3) of the CGST Rules 2017, as illegal, arbitrary, ab initio void, contrary to the provisions of CGST Act and Rules, 2017 and TGST Act and Rules, 2017, contrary to the law laid down by the judicial pronouncement of this Hon'ble Court and the Hon'ble High Courts of Delhi, Bombay and Andhra Pradesh and without authority of law and without following the due procedure of law contemplated under Section 65 read with Section 73 of the CGST Act, 2017 /

SGST Act, 2017, as beyond the time prescribed under Section 73(10) of the CGST Act, 2017 / SGST Act, 2017, in consequence of G.O.Ms.No.118, dated 25.08.2023 and G.O.Ms.No.170, dated 30.12.2023, issued by the Government of Telangana, are illegal, ultra vires Section 168 A of the CGST Act, 2017 / SGST Act, 2017 / IGST Act, 2017, irrational, arbitrary, unreasonable, violative of Article 14 of the Constitution of India, barred by Limitation and without jurisdiction.

IA NO: 1 OF 2024

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 arising in pursuance of the Assessment Order passed by the first respondent in Form GST DRC - 07, and the Summary of the Order in Form GST DRC-07, in Reference No.ZD360424041454K, dated 22.04.2024, for the tax period 2018-19.

Counsel for the Petitioner: SRI S.SURI BABU

Counsel for the Respondents: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

W.P.NO: 37059 OF 2024

Between:

M/s. Universal Agency, 22/2/113,115, Patter Gatti, Madina Building, Hyderabad, Telangana- 500002, Represented By Its Proprietor, Mr. Abu Talha Imran, aged about 40 years, S/o. M A Gafoor, R/o. SBI Colony, AP Traders Road, Mehdiapatnam, Hyderabad- 500028

...PETITIONER

AND

1. The Assistant Commissioner ST, Charminar Circle, Charminar Division, 9th Floor, Gaganvihar Building, Nampally, Hyderabad- 500 001
2. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana
3. Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi rep by its Commissioner
4. Union of India, Ministry of Finance, Represented by its Secretary, 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 a writ, order, or direction more particularly one in the nature of a Writ of Mandamus

- (i) declaring un signed Show cause notice in Form DRC 01 vide Ref no. ZD361121009228U dated 12.11.2021 and impugned Summary Order in DRC-07 vide ref. no. ZD360424087998K dated 30.04.2024 both issued by the 1st Respondent 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) declaring that the Notification No. 09/2023-CT dated 31.03.2023 issued by Respondent No. 3 and corresponding GO Ms. No. 118 dated 25.08.2023 issued by Respondent No. 2 and Notification No. 56/2023-CT dated 28.12.2023 issued by Respondent No. 3 and corresponding GO. Ms. 170 dated 30.12.2023 issued by Respondent No. 2, which extended the time limit for passing the orders, is without authority of law and ultra vires to the section 73(10) of the GST Act 2017 and Section 168A of CGST Act, 2017 and violative of articles 14, 19(1)(g), 21 and 265 of the Constitution of India.

IA NO: 1 OF 2024

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 Summary Order in DRC-07 vide ref. no. ZD360424087998K dated 30.04.2024 issued by the Respondent No. 1 for the tax period 2018-19 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 V.VEERESHAM

Counsel for the Respondent Nos.1 & 2: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

Counsel for the Respondent No.3: SRI DOMINIC FERNANDES, SENIOR SC FOR CBIC

Counsel for the Respondent No.4: SRI B.MUKHERJEE FOR SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

W.P.NO: 37107 OF 2024

Between:

M/s. Nizam Club, D.No.5-9-5, Nampally Road, Saifabad, Hyderabad 500004,
State of Telangana. Rep.by its Secretary, Mr. M.Amarender Reddy, aged
about 59 years

...PETITIONER

AND

1. The Assistant Commissioner (ST), Basheerbagh-1 Circle, Abids Division, Hyderabad
2. The State of Telangana, Rep. by its Principal Secretary, Revenue (GT) Department, Telangana Secretariat, Hyderabad.
3. The Union of India, Rep. by its Secretary, Department of Revenue, Ministry of Finance, New Delhi.
4. The Central Board of Indirect Taxes and Customs, Rep. by its Chairman, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi - 110 001.

...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 Writ of Mandamus or any other appropriate Writ or Order or direction declaring

(1) the action of the Pt Respondent in passing the Order, dated 30.08.2024, the Summary of the Order in Form GST DRC-07, dated 30.08.2024 and the Proceedings, dated 30.08.2024, levying Tax under Section 73(10) of the SGST/CGST Acts 2017, without even issuing Form GST DRC-01A as contemplated under Rule 142(1A) of the Rules 2017, without signature in the Show Cause Notice in Form GST DRC-01 dated 27.05.2024, Form GST DRC-07 dated 30.08.2023, Order passed under Section 73, without DIN in the Order, the Summary of the Order, for the tax period 2019-20 under the SGST/CGST Acts 2017, as arbitrary, contrary to the provisions of the SGST/CGST Acts 2017, patently barred by limitation, without jurisdiction as per Section 73(10) of the SGST/CGST Acts 2017, more particularly G.O.Ms.No.118, dated 25.08.2023 issued by the 2nd Respondent and the Notification No.9/2023-Centra Tax, dated 30.06.2023 and Notification 56-Central Tax dated 28.12.2023, issued by the 4th Respondent, extending the limitation period to make the assessment, as illegal, ultra vires to Section 168A of the SGST/CGST Acts 2017 and contrary to Article 14, 19(1)(g) and 265 of the Constitution of India.

(2) G.O.Ms.No.118, dated 25.08.2023 issued by the Government of Telangana and the Notification No.9/2023-Centra Tax, dated 30.06.2023 and Notification 56 Central Tax, dated 28.12.2023, issued by the 4th Respondent as ultra vires to Section 168A of the SGST/CGST Acts 2017 and consequently set aside the Order, dated 30.08.2024, the Summary of the Order in Form GST DRC-07, dated 30.08.2024 and the Proceedings, dated 30.08.2024, passed by the 1st Respondent, for the tax period 2019-20 under the SGST/CGST Acts 2017, as null and void.

IA NO: 1 OF 2024

Petition under Section 151 GPC 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 30.08.2024, the Summary of the Order in Form GST DRC-07, dated 30.08.2024 and the Proceedings, dated 30.08.2024, passed by the 1st Respondent, for the tax period 2019-20 under the SGST/CGST 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 SHAIK JEELANI BASHA
 Counsel for the Respondent Nos.1 & 2: SRI SWAROOP OORILLA, Special
 Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP
 Counsel for the Respondent No.3: SRI B.MUKHERJEE FOR SRI GADI
 PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA
 Counsel for the Respondent No.4: SRI DOMINIC FERNANDES, SENIOR
 SC FOR CBIC

W.P.NO: 37116 OF 2024

Between:

M/s. Dinesh Filling Station, Survey No.79/P and 80/2, Rai Durga Pan Maktha Village, Swerilingampally Village, Rangareddy, Telangana - 500 049, represented by its Proprietor, Sri.Eddula Cherigal Reddy Dinesh Reddy.

...PETITIONER

AND

1. Assistant Commissioner (ST), Madhapur - IV Circle, Madhapur Division, Hyderabad.
2. Assistant Commissioner (ST), Madhapur-IV Circle, Madhapur Division, Hyderabad.

3. The State of Telangana, Represented by its Principal Secretary, Revenue Department (Commercial Taxes), Telangana 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 a Writ or Order or direction particularly one in the nature of Writ of Mandamus setting aside the impugned Assessment Order in Form GST DRC - 07, in Reference No.ZD360824100044T, vide DIN No.GST/36AADPE3379B2Z2/19, dated 24/08/2024, raising a demand of Rs 86,686/-, under IGST, for the tax period 2019-20, that have been uploaded in the GST portal without either physically nor digitally signed which is contrary to the Rule 26 (3) of the CGST Rules 2017, as illegal, arbitrary, ab initio void, contrary to the provisions of CGST Act and Rules, 2017 and TGST Act and Rules, 2017, contrary to the law laid down by the judicial pronouncement of the Honourable High Courts of Delhi, Bombay and Andhra Pradesh and without authority of law.

IA NO: 1 OF 2024

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 impugned Garnishee Notice issued by the second respondent, in Reference No.06/GST Arrears/2024-5, dated 17/12/2024, for the tax period 2019-20

IA NO: 2 OF 2024

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 arising in pursuance of the impugned Assessment Order in Form GST DRC - 07, in Reference No.ZD360824100044T, vide DIN No.GST/36AADPE3379B2Z2/19, dated 24/08/2024, for the tax period 2019-20.

Counsel for the Petitioner: SRI S.SURI BABU

**Counsel for the Respondents: SRI SWAROOP OORILLA, Special Govt Pleader
for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP**

W.P.NO: 14 OF 2025

Between:

Sai Sandhya Steel Traders, Plot No. 2, Dommarapochamma Village, Gandhi Mysamma X Roads, Qutubullapur, Medchal- Malkajgiri Rep. by its Partner Mr. Mittapalli Ravi Kumar Reddy

...PETITIONER

AND

1. The Assistant Commissioner (ST), Jeedimetla- I Circle, Hyderabad Rural Division, Hyderabad
2. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad.
3. The Union of India, Rep. by its Secretary, Ministry of Finance, North Block, New Delhi - 110 001,
4. 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,

...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 passing the Order, dated 30.04.2024, Summary of the Order in Form GST DRC- 07, dated 30.04.2024 and the Proceedings, dated 29.04.2024 passed by the 1st Respondent levying CGST/SGST and Penalty under Section 73(10) of the CGST/SGST Act 2017, without even issuing Form GST DRC- 01A as contemplated under Rule 142(1A) of the Rules 2017, without DIN in the Order and the Summary of the Orders, for the tax period 2018- 19 under the CGST/SGST Act 2017, as arbitrary, contrary to the provisions of the CGST/SGST Act 2017, patently barred by limitation, without jurisdiction as per Section 73(10) of the CGST/SGST Act 2017, more particularly Notifications issued by the 4th Respondent vide No. 9 of 2023 dated 31.03.2023, No. 56 of 2023 dated 28.12.2023 extending the period of limitation by the 4th Respondent and G. O. Ms. No. 118, dated 25.08.2023 issued by the 2nd Respondent extending the limitation period to make the assessment, as illegal, ultra vires to Section 168A of the CGST/SGST Act 2017 and contrary to Article 14, 19(1)(g) and 265 of the Constitution of India (2) Notification No. 9 of 2023 dated 31.03.2024 and 56 of 2023 dated 28.12.2023 issued by the 4th Respondent, G. O. Ms. No. 118, dated 25.08.2023 issued by the Government of Telangana as ultra vires to Section 168A of the CGST/SGST

Act 2017 and consequently set aside the Order, dated 30. 04. 2024, Summary of the Order in Form GST DRC- 07, dated 30. 04. 2024 and the Proceedings, dated 29. 04. 2024 passed by the 1st Respondent, for the tax period 2018- 19 under the CGST/SGST Act 2017, as null and void.

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 Operation of the Order, dated 30. 04. 2024, Summary of the Order in Form GST DRC- 07 dated 30.04.2024 and the Proceedings, dated 29.04.2024 passed by the 1st Respondent, for the tax period 2018- 19 under the CGST/SGST Act 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 SHAIK JEELANI BASHA

Counsel for the Respondent Nos.1 & 2: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

Counsel for the Respondent No.3: SRI B.MUKHERJEE FOR SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.4: SRI DOMINIC FERNANDES, SENIOR SC FOR CBIC

W.P.NO: 32 OF 2025

Between:

M/s. Hitech Agencies, 9/4/76/1/8, Hitech Agencies, Tolichowki, Hyderabad, Telangana- 500026, Represented By its Proprietrix, Mrs. Zahida Begum, aged about 79 years, W/o. M A Gafoor, R/o. SBI Colony, AP Traders Road, Mehdipatnam, Hyderabad- 500028

...PETITIONER

AND

1. The Assistant Commissioner ST, Mehdipatnam- I Circle, Charminar Division, 8th Floor, Gaganvihar Building, Nampally, Hyderabad- 500 001
2. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana
3. Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi rep by its Commissioner
4. Union of India Ministry of Finance, Represented by its Secretary, 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 a writ, order, or direction more particularly one in the nature of a Writ of Mandamus

- (i) declaring un signed Show cause notice in Form DRC-01 vide Ref no. ZD361121027703U dated 14. 11. 2021 and impugned Summary Order in DRC- 07 vide ref. no. ZD3604240788820 dated 29.04.2024 both issued by the 1st Respondent 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) declaring that the Notification No. 09/2023- C. T dated 31. 03. 2023 issued by Respondent No. 3 and corresponding GO Ms. No. 118 dated 25. 08, 2023 issued by Respondent No. 2 and Notification No. 56/2023- CT dated 28. 12. 2023 issued by Respondent No. 3 and corresponding GO Ms. 170 dated 30. 12. 2023 issued by Respondent No. 2, which extended the time limit for passing the orders, is without authority of law and ultra vires to the section 73(10) of the GST Act 2017 and Section 168A of CGST Act, 2017 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 Summary Order in DRC- 07 vide ref. no. ZD3604240788820 dated 29. 04. 2024 issued by the Respondent No. 1 for the tax period 2018- 19 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 V.VEERESHAM

Counsel for the Respondent Nos.1 & 2: SRI SWAROOP OORILLA, Special
Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

Counsel for the Respondent No.3: SRI DOMINIC FERNANDES, SENIOR
SC FOR CBIC

Counsel for the Respondent No.4: SRI B.MUKHERJEE FOR SRI GADI
PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

W.P.NO: 89 OF 2025

Between:

M/s. Mallikarjuna Cotton Industries, 220/B/1, Aler, Yadadri Bhuvanagiri,
Nalgonda, Telangana - 508 101, represented by its Managing Partner, Sri E
Malleshham

...PETITIONER

AND

1. The Assistant Commissioner (ST), Nalgonda - II Circle, Nalgonda Division,
Miryalguda.
2. The Branch Manager, State Bank of India, Aler, Yadadri Bhuvanagiri,
Nalgonda.
3. The State of Telangana, represented by its Principal Secretary, Revenue
Department (Commercial Taxes), Telangana 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 a Writ or Order or direction particularly onp in the nature of Writ of Mandamus setting aside the impugned Assessment Order passed by the first respondent in Form GST DRC - 07, dated 04.02.2023, in Reference No.ZD3602230087389, read with attachment in Form GST DRC - 07, vide DIN No.INTD36ABBFM0602J1ZN201819, in raising a demand of interest of Rs.4,27,855/-, for the tax period 2018-19, that have been uploaded in the GST portal without either physically nor digitally signed which is contrary to the Rule 26 (3) of the CGST Rules 2017, as illegal ,arbitrary, ab initio void, contrary to the provisions of CGST Act and Rules, 2017 and TGST Act and Rules, 2017, contrary to the law laid down by the judicial pronouncement of this Hon'ble Court and Hon'ble High Courts of Delhi, Bombay and Andhra Pradesh and without authority of law.

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 operation of the impugned Garnishee Notice / Recovery Notice issued by the first respondent in Form GST DRC - 13, dated 02.12.2024, issued under Section 79 (1)(C) of the CGST Act, 2017 / TGST Act, 2017, for the tax period 2018-19.

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 pending disposal of the Writ Petition grant stay of all further proceedings arising in pursuance of the impugned Assessment Order passed by the first respondent in Form GST DRC - 07, dated 04.02.2023, in Reference No.ZD3602230087989, read with attachment in Form GST DRC - 07, vide DIN No.INTD36ABBFM0602J1ZN201819, for the tax period 2018-19.

Counsel for the Petitioner: SRI NOOTY VASISHTA VENKATESWARLU
Counsel for the Respondent Nos.1 & 3: SRI SWAROOP OORILLA, Special
Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP
Counsel for the Respondent No.2: ---

W.P.NO: 109 OF 2025

Between:

Dwaraka Das Maniyar, S/o. Vijay Kumar Maniyar, Aged about 59 years, Plot No. 87, Survey No. 734, Road No. 20, Svcie, Balanagar, Hyderabad, Rangareddy, Telangana, 500037.

...PETITIONER

AND

1. The Assistant Commissioner (ST), Fatehnagar Circle, Hyderabad Rural Division 4th Floor, Mayur Kushal Complex, Abids, Hyderabad-500082
2. Union of India, Ministry of Finance, Represented by its Secretary, North Block, New Delhi -110 001
3. State of Telangana, Through Principal Secretary to Government, Revenue Department (Commercial Tax), Hyderabad, Telangana-110 001
4. Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi rep by its Commissioner

...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

- i. That the impugned order vide Reference No. ZD360424083947V dated 30/04/2024 passed by the 1ST Respondent under the provisions of CGST/GST Act, 2017, as being void, arbitrary, illegal, without jurisdiction, violative of the principles of natural justice apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside the same and pass such further or other order(s) as this Hon'ble Court may deem fit and proper in the circumstances of the case.
- ii. That the Notification No. 09/2023-CT dated 31/03/2023 and Notification No. 56/2023-CT dated 28.12.2023 issued by Respondent No. 2 through Respondent No. 4 and corresponding GO Ms. No. 118 dated 25/08/2023 issued by Respondent No. 3 which extended the time limit for passing the orders, are without authority of law and ultra vires to the section 73(10) of the GST Act 2017 and Section 168A of GST Act, 2017 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 operation of order vide Reference No. ZD360424083947V dated 30/04/2024 passed by the Respondent No. 1.

Counsel for the Petitioner: SRI P.VENKATA PRASAD FOR SRI MD SHABAZ
Counsel for the Respondent Nos.1 & 3: SRI SWAROOP OORILLA, Special
Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP
Counsel for the Respondent No.2: SRI B.MUKHERJEE FOR SRI GADI
PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA
Counsel for the Respondent No.4: SRI DOMINIC FERNANDES, SENIOR
SC FOR CBIC

W.P.NO: 123 OF 2025

Between:

M/s. leela Enterprises, A-4, Falt No.207, 2nd Floor, Sanskruthi Town Ship, Pocharam, Ghatkesar, Medchal, Malkajgiri, Telangana - 500 088. represented by its Proprietrix, Sri. Leela Neela.

...PETITIONER

AND

1. Assistant Commissioner (ST), Keesara-II Circle, Saroor Nagar Division, Hyderabad.
2. The State of Telangana, represented by its Principal Secretary, Revenue Department (Commercial Taxes), Telangana 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 a Writ or order or direction particularly one in the nature of Writ of Mandamus setting aside the impugned order and declaring the action of the first respondent in passing the impugned Assessment Order passed by the first respondent in Form GST DRC - 07, in Reference No. ZD360824058700A, vide DIN No. GST/36APWPN3221K1ZG/20, dated 17.08.2024, by raising a demand of tax amounting to Rs.23,93,241/-, (CGST amounting to Rs.11,96,620/- plus CGST amounting to Rs.11,96,620/-), for the tax period 2019-20, that have been uploaded in the GST portal without either physically nor digitally signed which is contrary to the Rule 26 (3) of the CGST Rules 2017, as illegal, arbitrary, ab initio void, contrary to the provisions of CGST Act and Rules, 2017 and TGST Act and Rules, 2017, contrary to the law laid down by the judicial pronouncement of this Hon'ble Court and Hon'ble High Courts of Delhi, Bombay and Andhra Pradesh and without authority of law and without following the due procedure of law contemplated under Section 65 read with Section 73 of the CGST Act, 2017 / SGST Act, 2017, as beyond the time prescribed under Section 73(10) of the CGST Act, 2017 / SGST Act, 2017, in consequence of Notification No.56/2023-Central Tax, dated 30.12.2023, issued by Government of India, CBIC and G.O.Ms.No.118, dated 25.08.2023 and G.O.Ms.No.170, dated 30.12.2023, issued by the Government of Telangana, are illegal, ultra vires Section 168 A of the CGST Act, 2017 / SGST Act, 2017 / IGST Act, 2017, irrational, arbitrary, unreasonable, violative of Article 14 of the Constitution of India, barred by Limitation and without jurisdiction.

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 pending disposal of the Writ Petition grant stay of all further proceedings arising in pursuance of the Assessment Order passed by the first respondent in Form GST DRC-07, in Reference No. ZD360824058700A, vide DIN No. GST/36APWPN3221K1ZG/20, dated 17.08.2024, for the tax period 2019-20.

**Counsel for the Petitioner: SRI M.UMA SHANKAR FOR SRI PUPPALA
BHARATH NANDAN**

**Counsel for the Respondents: SRI SWAROOP OORILLA, Special Govt Pleader
for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP**

W.P.NO: 126 OF 2025

Between:

Mr. Mohammad Abdul Rawoof, having address at 15-8-512/33, Aziz Plaza,
Feelkhana, Hyderabad, Telangana- 500001

...PETITIONER

AND

1. The Assistant Commissioner ST, Begum Bazar Circle, Charminar Division, 9th Floor, Gaganvihar Building, Nampally, Hyderabad-500 001
2. The Deputy Commissioner (ST)-2, O/o. Commissioner of State Tax, Enforcement Wing, Hyderabad
3. State of Telangana, Through Principal Secretary to Government, Revenue Department (Commercial Tax), Hyderabad, Telangana,
4. Union of India, Ministry of Finance, Represented by its Secretary, North Block, New Delhi-110 001
5. Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi, Rep by its Commissioner

...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 a) That impugned Show Cause Notice in Form DRC 01 vide ref. no. ZD360524086895R dated 31/05/2024 and impugned Order in Form DRC 07 vide ref. no. ZD3608241547235 dated 31/08/2024 issued by the 1st Respondent under the provisions of CGST/IGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction, violative of the principles of natural justice apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to

consequently set aside the same and pass such further or other order(s) as this Honble Court may deem fit and proper in the circumstances of the case. b) That the Notification No. 09/2023-C.T dated 31.03.2023 and Notification No. 56/2023-CT dated 28.12.2023 issued by Respondent No. 5 and corresponding GO Ms. No. 118 dated 25.08.2023 and 170 dated 30/12/2023 issued by Respondent No. 3 which extended the time limit for passing the orders, are without authority of law and ultra vires to the section 73(10) of the GST Act 2017 and Section 168A of GST Act, 2017 and violative of articles 14, 19(1)(g) 21 and 265 of the Constitution of India.

JA 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 operation of impugned Order in Form DRC-07 vide ref. no. ZD3608241547235 dated 31/08/2024 passed by the Respondent No.1,

Counsel for the Petitioner: SRI P.VENKATA PRASAD FOR SRI MD SHABAZ
 Counsel for the Respondent Nos.1 TO 3: SRI SWAROOP OORILLA, Special
 Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP
 Counsel for the Respondent No.4: SRI B.MUKHERJEE FOR SRI GADI
 PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA
 Counsel for the Respondent No.5: SRI DOMINIC FERNANDES, SENIOR
 SC FOR CBIC

W.P.NO: 129 OF 2025

Between:

Mr. Mohammad Abdul Rawoof, S/o Late Mohammed Abdul Razzak Aged
 About 53 Years having address at 15-8-512/33, Aziz Plaza, Feelkhana,
 Hyderabad, Telangana- 500001

...PETITIONER

AND

1. The Deputy Commissioner (ST)-2, O/o. Commissioner of State Tax, Enforcement Wing, Hyderabad
2. State of Telangana, Through Principal Secretary to Government, Revenue Department (Commercial Tax), Hyderabad, Telangana
3. Union of India, Ministry of Finance, Represented by its Secretary, North Block, New Delhi-110 001
4. Central Board of Indirect Taxes and Customs, GST Policy Wing New Delhi, Rep by its Commissioner

...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-

a) That impugned SCN in Form DRC-01 vide reference no. ZD360222002563Y dated 07.02.2022 and impugned order vide DRC 07 ref. no. ZD3608240960909 dated 24.08.2024 passed by the 1st Respondent under the provisions of CGST/TN GST Act, 2017 as being void, arbitrary, illegal, without jurisdiction, violative of the principles of natural justice apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside the same and pass such further or other order(s) as this Hon'ble Court may deem fit and proper in the circumstances of the case.

b) That the Notification No. 09/2023-CT dated 31.03.2023 and Notification No. 56/2023-CT dated 28.12.2023 issued by Respondent No. 4 and corresponding GO Ms. No. 118 dated 25.08.2023 and 170 dated 30.12.2023 issued by Respondent No. 2 which extended the time limit for passing the orders, are without authority of law and ultra vires to the section 73(10) of the GST Act 2017 and Section 168A of GST Act, 2017 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 operation of impugned order vide DRC 07 ref. no. ZD3608240960909 dated 24.08.2024 passed by the Respondent No. 1 and pass such further or other order(s) as this Honorable Court may deem fit and proper in the circumstances of the case.

Counsel for the Petitioner: SRI P.VENKATA PRASAD FOR SRI MD SHABAZ
Counsel for the Respondent Nos.1 & 2: SRI SWAROOP OORILLA, Special
Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP
Counsel for the Respondent No.3: SRI B.MUKHERJEE FOR SRI GADI
PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA
Counsel for the Respondent No.4: SRI DOMINIC FERNANDES, SENIOR
SC FOR CBIC

W.P.NO: 148 OF 2025

Between:

M/s. Vasudeva Reddy, 2-45,245/A, Khajaguda, Gachibowli, Hyderabad, Telangana - 500 032. represented by its Proprietor, Sri. Vasudeva Reddy Rakashi.

...PETITIONER

AND

1. Assistant Commissioner (ST), Madhapur - VII Circle, Madhapur Division, Hyderabad.
2. The State of Telangana, represented by its Principal Secretary, Revenue Department (Commercial Taxes), Telangana 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 a Writ or order or direction particularly one in the nature of Writ of Mandamus setting aside the impugned order and declaring the action of the first respondent in passing the impugned Assessment Order passed by the first respondent in Form GST DRC - 07, in Reference No.ZD3608241048283, dated 26.08.2024, by raising a demand of tax amounting to Rs.21,82,742/-, (CGST amounting to Rs.10,91,371/- PLUS TGST amounting to Rs.10,91,371/-), for the tax period 2019-20, that have been uploaded in the GST portal without either physically nor digitally signed which is contrary to the Rule 26 (3) of the CGST Rules 2017, as illegal, arbitrary, ab initio void, contrary to the provisions of CGST Act and Rules, 2017 and TGST Act and Rules, 2017, contrary to the law laid down by the judicial pronouncement of this Hon'ble Court and Hon'ble High Courts of Delhi, Bombay and Andhra Pradesh and without authority of law and without following the due procedure of law contemplated under Section 65 read with Section 73 of the CGST Act, 2017 / SGST Act, 2017, as beyond the time prescribed under Section 73(10) of the CGST Act, 2017 / SGST Act, 2017, in consequence of Notification No.56/2023-Central Tax, dated 30.12.2023, issued by Government of India, CBIC and G.O.Ms.No.118, dated 25.08.2023 and G.O.Ms.No.170, dated 30.12.2023. issued by the Government of Telangana, are illegal, ultra vires Section 168 A of the CGST Act, 2017 / SGST Act, 2017 / IGST

Act, 2017, irrational, arbitrary, unreasonable, violative of Article 14 of the Constitution of India, barred by Limitation and without jurisdiction.

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 arising in pursuance of the Assessment Order passed by the first respondent in Form GST DRC - 07, in Reference No.ZD3608241048283, dated 26.08.2024, for the tax period 2019-20.

**Counsel for the Petitioner: SRI M.UMA SHANKAR FOR SRI PUPPALA
BHARATH NANDAN**

**Counsel for the Respondents: SRI SWAROOP OORILLA, Special Govt Pleader
for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP**

W.P.NO: 160 OF 2025

Between:

M/s. Swamy Ads, rep. by its Managing Partner, Mr. Gorripoti Bhaskara Rao,
2-1-414/1, 401, Sai Krupa Residency, Street No.4, Nallakunta, Hyderabad-
500 044.

...PETITIONER

AND

1. Deputy Commissioner (State Tax), Secunderabad STU-01 Circle, Secunderabad 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).
5. The Chief Accounts Manager, TGSRTC, TSRTC Bus Bhavan, Located at VST Road, RTC X Roads, Hyderabad-500 020.

...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) declare Notification No.35/2020 - Central Tax dated 03/04/2020 and Notification 56/2023-Central Tax dated 28/12/2023 issued by the 4th Respondent

under Section 168-A of the Central Goods and Services Tax Act, 2017 and G.O.Ms.No.136 dated 27/11/2020 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 Article 14 of the Constitution.

(b) declare the impugned order dated 25/04/2024 and proceedings in Form GST DRC-07 in Ref.No.ZD3604240576845 dated 25/04/2024 passed by the 1st Respondent for the tax period 2018-19 as being time barred, without having any signatures and contrary to Rule 142(1A) of Central Goods and Services Tax Rules, 2017 for not issuing Form GST DRC-01A, without jurisdiction and

(c) set-aside the Form GST DRC-13 dated 12/12/2024 for the tax period 2017-18 to 2018-19 issued by the 1st Respondent to the 5th Respondent under Section 79(1)(c) of the GST Act.

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 proceedings pursuant to Form GST DRC-13 dated 12/12/2024 for the tax period 2017-18 to 2018-19 issued by the 1st Respondent to the 5th Respondent under Section 79(1)(c) of the GST Act, pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

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 25/04/2024 and proceedings in Form GST DRC-07 in Ref.No.ZD3604240576845 dated 25/04/2024 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.

Counsel for the Petitioner: SRI KARTHIK RAMANA PUTTAMREDDY
 Counsel for the Respondent Nos.1,2 & 5: SRI SWAROOP OORILLA, Special
 Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP
 Counsel for the Respondent No.3: SRI B.MUKHERJEE FOR SRI GADI
 PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA
 Counsel for the Respondent No.4: SRI DOMINIC FERNANDES, SENIOR
 SC FOR CBIC

W.P.NO: 216 OF 2025

Between:

M/s. Sri Laxminarayana Enterprises, 1-93/316, Plot No.16, and 17, Sy. No.195 and 196, Ground Floor, Laxmi Nagar Colony, Hyderabad, Rangareddy, Telangana - 500 089. Rep. by its Managing Partner Mr. G. Narayana Reddy,

...PETITIONER

AND

1. The Assistant Commissioner (ST), Tarnaka-1, Secunderabad.
2. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad
3. The Union of India, Rep. by its Secretary, Department of Revenue, Ministry of Finance, New Delhi.
4. 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.

...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 the action of the Pt Respondent in passing the DRC-07 Order, dated 26/03/2024, under Section 74 of the CGST/SGST Act 2017, without showing any requisite ingredients so as to invoke Section 74 of the CGST / SGST Acts, 2017, instead of under Section 73 of the CGST/SGST Act 2017, for the tax period 2020-21, without generating Document Identification Number (DIN), without providing sufficient opportunity of being heard to the Petitioner, without signature in Form GST DRC-01, dated 08/02/2024 as well as in the Order dated 26/03/2024, Summary of the Order in DRC-07 Order, dated 26/03/2024 and also in Attachment to the Order in Form GST DRC-07 dated Nil, for the tax period 2020-21, as arbitrary, contrary to the provisions of the CGST/SGST Act, not valid in the eye of law, in violation of Principles of Natural Justice and Rule of Law and contrary to the Article 14 and 21 of the Constitution of India, consequently set-aside the order

dated 26.03.2024 and summary of the in GST DRC-07 dated 26/03/2024 passed by the 1st Respondent a and void.

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 operation of the DRC-07 Order, dated 26.03.2024, passed by the 1st Respondent for the tax period 2020-21 under the CGST/SGST 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 SHAIK JEELANI BASHA

Counsel for the Respondent Nos.1,2 & 5: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

Counsel for the Respondent No.3: SRI B.MUKHERJEE FOR SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.4: SRI DOMINIC FERNANDES, SENIOR SC FOR CBIC

W.P.NO: 268 OF 2025

Between:

M/s. Sri Mallikarjuna Steels, Sy. No. 615, Near Mithra Construction Equipment, Seetharama Puram Bagh, Hayathnagar, Rangareddy, Telangana-501505 Represented by its Proprietrix, Mrs. Manisha Dixit, aged about 32 years D/o. Durga Prasad Dixit, R/o. 23-5-222, Insider Lal Darwaza, Charminar, Hyderabad- 500065

...PETITIONER

AND

1. The Assistant Commissioner ST, Vanasthalipuram-II Circle, Saroor Nagar Division, 7th floor, Mayur Kushal Complex, Abids, (Chermas Building) Hyderabad
2. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana
3. Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi rep by its Commissioner
4. Union of India, Ministry of Finance, Represented by its Secretary, 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 a writ, order, or direction more particularly one in the nature of a Writ of Mandamus

- (i) declaring an signed Show cause notice in Form DRC 01 vide Ref no. ZD360524063523F dated 30.05.2024 and an unsigned impugned Summary Order in DRC-07 vide ref. no. ZD360824000991D dated 01.08.2024 both issued by the 1st Respondent 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 Honorable Court may deem fit and proper in the circumstances of the case.
- (ii) declaring that the Notification No. 09/2023-C.T dated 31.03.2023 issued by Respondent No. 3 and corresponding GO Ms. No. 118 dated 25.08.2023 issued by Respondent No. 2 and Notification No. 56/2023-CT dated 28.12.2023 issued by Respondent No. 3 and corresponding GO. Ms. 170 dated 30.12.2023 issued by Respondent No. 2, which extended the time limit for passing the orders, is without authority of law and ultra vires to the section 73(10) of the GST Act 2017 and Section 168A of CGST Act, 2017 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 Summary Order in DRC-07 vide ref. no. ZD360824000991D dated 01.08.2024 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 V.VEERESHAM

Counsel for the Respondent Nos.1 & 2: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

Counsel for the Respondent No.3: SRI DOMINIC FERNANDES, SENIOR SC FOR CBIC

Counsel for the Respondent No.4: SRI B.MUKHERJEE FOR SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

W.P.NO: 270 OF 2025

Between:

M/s. Sri Balaji Medical Fancy and General Stores, 2-2-51/54, Gandhi Chowk,
Khammam, State of Telangana, Rep. by its Managing Partner Mr. Hariprasad
Munagala

...PETITIONER

AND

1. The Assistant Commissioner (ST), Khammam-II, Secunderabad,
2. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT)
Department, Telangana Secretariat, Hyderabad.
3. The Union of India, Rep. by its Secretary, Department of Revenue, Ministry of
Finance, New Delhi.
4. 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. (2nd to 4th Respondents are not necessary parties)

...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,

(i) the action of the 1st Respondent in passing the Order, dated 23.04.2024, the Summary of the Order in Form GST DRC-07, dated 23.04.2024 and the Proceedings, dated 23.04.2024, levying Tax and Penalty under Section 73(10) of the SGST/CGST Act 2017, without even issuing Form GST DRC-01A as contemplated under Rule 142(1A) of the Rules 2017, without signature in the Orders and Show Cause Notice, without DIN in the Order, the Summary of the Order, for the tax period 2018-19 under the SGST/CGST Act 2017, as arbitrary, contrary to the provisions of the SGST/CGST Act 2017, patently barred by limitation, without jurisdiction as per Section 73(10) of the SGST/CGST Act 2017, more particularly G.O.Ms.No.118, dated 25.08.2023 issued by the 2nd Respondent and the Notification No.9/2023-Centra Tax, dated 31-03-2023 issued by the 4th Respondent, extending the limitation period to make the assessment, as illegal, ultra vires to Section 168A of the SGST/CGST Act 2017 and contrary to Article 14, 19(1)(g) and 265 of the Constitution of India,

(2) G.O.Ms.No.118, dated 25.08.2023 issued by the Government of Telangana and the Notification No.9/2023-Centra Tax, dated 31-03-2023 issued by the 4th

Respondent as ultra vires to Section 168A of the SGST/CGST Act 2017 and consequently set aside the Order, dated 23.04.2024, the Summary of the Order in Form GST DRC-07, dated 23.04.2024 and the Proceedings, dated 23.04.2024, passed by the 1st Respondent, for the tax period 2018-19 under the SGST/CGST Act 2017, as null and void.

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 operation of the Order, dated 23.04.2024, the Summary of the Order in Form GST DRC-07 dated 23.04.2024 and the Proceedings, dated 23.04.2024, passed by the 1st Respondent, for the tax period 2018-19 under the SGST/CGST Act 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 SHAIK JEELANI BASHA
Counsel for the Respondent Nos.1 & 2: SRI SWAROOP OORILLA, Special
Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP
Counsel for the Respondent No.3: SRI B.MUKHERJEE FOR SRI GADI
PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA
Counsel for the Respondent No.4: SRI DOMINIC FERNANDES, SENIOR
SC FOR CBIC

W.P.NO: 273 OF 2025

Between:

M/s. Sri Balaji Medical Fancy and General Stores, 2-2-51/54, Gandhi Chowk, Khammam, State of Telangana, Rep. by its Managing Partner Mr.Hariprasad Munagala

...PETITIONER

AND

1. The Assistant Commissioner (ST), Khammam-II Circle, Khammam
2. The State of Telangana, Rep by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad.
3. The Union of India, Rep by its Secretary, Department of Revenue, Ministry of Finance, New Delhi.
4. 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.

...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

(i) the action of the 1st Respondent in passing the Order, dated 30.12.2023, the Summary of the Order in Form GST DRC-07, dated 30.12.2023 and the Proceedings, dated 30.12.2023, levying Tax and Penalty under Section 73(10) of the SGST/CGST Act 2017, without even issuing Form GST DRC-01A as contemplated under Rule 142(1A) of the Rules 2017, without signature in the Orders and Show Cause Notice, without DIN in the Order, the Summary of the Order, for the tax period 2017-18 under the SGST/CGST Act 2017, as arbitrary, contrary to the provisions of the SGST/CGST Act 2017, patently barred by limitation, without jurisdiction as per Section 73(10) of the SGST/CGST Act 2017, more particularly G.O.Ms.No.118, dated 25.08.2023 issued by the 2nd Respondent and the Notification No.9/2023-Centra Tax, dated 30.12.2023 issued by the 4th Respondent, extending the limitation period to make the assessment, as illegal, ultra vires to Section 168A of the SGST/CGST Act 2017 and contrary to Article 14, 19(1)(g) and 265 of the Constitution of India

(2) G.O.Ms.No.118, dated 25.08.2023 issued by the Government of Telangana and the Notification No.9/2023-Centra Tax, dated 30.03.2023 issued by the 4th Respondent as ultra vires to Section 168A of the SGST/CGST Act 2017 and consequently set aside the Order, dated 30.12.2023, the Summary of the Order in Form GST DRC-07, dated 30.12.2023 and the Proceedings, dated 30.12.2023, passed by the 1st Respondent, for the tax period 2017-18 under the SGST/CGST Act 2017, as null and void.

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 operation of the Order, dated 30.12.2023, the Summary of Me Order in Form GST DRC-07, dated 30.12.2023 and the Proceedings, dated 30.12.2023, passed by the 1st Respondent, for the tax period 2017-18 under the SGST/CGST

Act 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 SHAIK JEELANI BASHA

Counsel for the Respondent Nos.1 & 2: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

Counsel for the Respondent No.3: SRI B.MUKHERJEE FOR SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.4: SRI DOMINIC FERNANDES, SENIOR SC FOR CBIC

W.P.NO: 280 OF 2025

Between:

M/s. Terminus Kg Ventures Private Limited, Suit No 902, Level-9, Survey No 133, SLN Terminus, Gachibowli, Hyderabad, Telangana - 500 032.
Represented by its CFO Shri. Solipuram Prabhaker Reddy, S/o. S Laxmi Narasimha Reddy, Aged 62 years, R/o. Villa No. 50, Ektha Prime Highland Park, Continental Hospital Road, Puppalguda, Rajendra Nagar, K. V. Rangareddy District, Telangana - 500 089.

...PETITIONER

AND

1. The Deputy Commissioner (ST), Punjagutta Division- STU 2, Mayur Kushal Complex, Abids, Hyderabad - 500 001
2. The Assistant Commissioner (ST), Jubilee Hills-II, Mayur Kushal Complex, Abids, Hyderabad - 500 001
3. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana
4. Union of India, Ministry of Finance, Represented by its Secretary, North Block, New Delhi-110001
5. Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi
Rep by its Commissioner

...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

- i. That impugned Show Cause Notice (SCN) in Form DRC-01 bearing Reference No. ZD361121002808R dated 12.11.2021 issued by Respondent No. 2 under the provisions of CGST/TGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction, violative of the principles of natural justice apart from being violative of Articles 14 19(1)(g) and 265 of the Constitution of India, and to consequently set aside the same

and pass such further or other order(s) as this Honble Court may deem fit and proper in the circumstances of the case.

- ii. That impugned Order vide Ref No. ZD360824125975X dated 28.08.2024 passed by the Respondent No. 1 under the provisions of CGST/TGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction, violative of the principles of natural justice apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside the same and pass such further or other order(s) as this Honble Court may deem fit and proper in the circumstances of the case.
- iii. That the Notification No. 09/2023- C.T dated 31.03.2023 and Notification No. 56/2023- CT dated 28.12.2023 issued by Respondent No. 4 through Respondent No. 5 and corresponding GO Ms. No. 118 dated 25.08.2023 and GO. Ms. 170 dated 30.12.2023 issued by Respondent No. 3, which extended the time limit for passing the orders, are without authority of law and ultra vires to the section 73(10) of the GST Act 2017 and Section 168A of GST Act, 2017 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 operation of Order vide Ref No. ZD360824125975X dated 28.08.2024 passed by the Respondent No. 1.

Counsel for the Petitioner: SRI P.VENKATA PRASAD FOR SRI MD SHABAZ
Counsel for the Respondent Nos.1 TO 3: SRI SWAROOP OORILLA, Special
Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP
Counsel for the Respondent No.4: SRI B.MUKHERJEE FOR SRI GADI
PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA
Counsel for the Respondent No.5: SRI DOMINIC FERNANDES, SENIOR
SC FOR CBIC

W.P.NO: 304 OF 2025

Between:

Subhash Chand, age 62 Years, Proprietor of M/s. Sri Balaji Metal, Plot No. 2, Block No. 9, Auto Nagar, Hayathnagar Mandal, Hyderabad, Rangareddy, Telangana- 500070

...PETITIONER

AND

1. The Assistant Commissioner ST, Saroornagar-III Circle, Saroornagar Division, 9th floor, Mayur Kushal Complex, Abids (Chermas Building) Hyderabad
2. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana
3. Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi rep by its Commissioner
4. Union of India, Ministry of Finance, Represented by its Secretary, 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 a writ, order, or direction more particularly one in the nature of a Writ of Mandamus

- (i) declaring un signed Show cause notice in Form DRC 01 vide Ref no, ZD360622024743I dated 04/06/2022 and impugned Summary order in Form DRC 07 vide ref no. ZD360424048937Z dated 23/04/2024 both issued by the 1st Respondent 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 Honourable Court may deem fit and proper in the circumstances of the case.
- (ii) declaring that the Notification No. 09/2023-C.T dated 31/03/2023 issued by Respondent No. 3 and corresponding GO Ms. No. 118 dated 25/08/2023 issued by Respondent No. 2 and Notification No. 56/2023- CT dated 28/12/2023 issued by Respondent No. 3 and corresponding GO. Ms. 170 dated 30/12/2023 issued by Respondent No. 2, which extended the time limit for passing the orders, is without authority of law and ultra vires to the section 73(10) of the GST Act 2017 and Section 168A of

CGST Act, 2017 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 Summary order in Form DRC 07 vide ref no. ZD360424048937Z dated 23/04/2024 issued by the Respondent No. 1 for the tax period 2018-19 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 V.VEERESHAM

Counsel for the Respondent Nos.1 & 2: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

Counsel for the Respondent No.3: SRI DOMINIC FERNANDES, SENIOR SC FOR CBIC

Counsel for the Respondent No.4: SRI B.MUKHERJEE FOR SRI GADI PRAVEEN KUMAR, Dy, SOLICITOR GENERAL OF INDIA

W.P.NO: 330 OF 2025

Between:

Subhash Chand, Proprietor of M/s. Sri Balaji Metal, Plot No. 2, Block No. 9, Auto Nagar, Hayathnagar Mandal, Hyderabad, Rangareddy, Telangana-500070

...PETITIONER

AND

1. The Assistant Commissioner ST, Saroomagar-III Circle, Saroomnagar Division, 9th floor, Mayur Kushal Complex, Abids (Chermas Building) Hyderabad.
2. The State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana
3. Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi rep by its Commissioner
4. Union of India, Ministry of Finance, Represented by its Secretary, 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 a writ, order, or direction more particularly one in the nature of a Writ of Mandamus

- (i) declaring an signed Show cause notice in Form DRC 01 vide Ref no. ZD360524061791A dated 30.05.2024 and impugned Summary order in Form ERC 07 vide ref. no. ZD360724093957M dated 26.07.2024 both issued by the 1st Respondent 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 Hon'ble Court may deem fit and proper in the circumstances of the case.
- (ii) declaring that the Notification No. 09/2023-C.T dated 31.03.2023 issued by Respondent No. 3 and corresponding GO Ms. No. 118 dated 25.08.2023 issued by Respondent No. 2 and Notification No. 56/2023- CT dated 28.12.2023 issued by Respondent No. 3 and corresponding GO. Ms. 170 dated 30.12.2023 issued by Respondent No. 2, which extended the time limit for passing the orders, is without authority of law and ultra vires to the section 73(10) of the GST Act 2017 and Section 168A of CGST Act, 2017 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 Summary order in Form DRC 07 vide ref. no. ZD360724093957M dated 26.07.2024 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 V.VEERESHAM

Counsel for the Respondent Nos.1 & 2: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

Counsel for the Respondent No.3: SRI DOMINIC FERNANDES, SENIOR SC FOR CBIC

Counsel for the Respondent No.4: SRI B.MUKHERJEE FOR SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

W.P.NO: 335 OF 2025

Between:

Subhash Chand, Proprietor of M/s. Sri Balaji Metal, Plot No. 2, Block No. 9, Auto Nagar, Hayathnagar Mandat, Hyderabad, Rangareddy, Telangana-500070

...PETITIONER

AND

1. The Assistant Commissioner ST, Saroornagar- III Circle, Saroornagar Division, 9th floor, Mayur Kushal Complex, Abids (Chermas Building) Hyderabad
2. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana
3. Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi rep by its Commissioner
4. Union of India, Ministry of Finance, Represented by its Secretary, 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 a writ, order, or direction more particularly one in the nature of a Writ of Mandamus (i) declaring un signed Show cause notice in Form DRC 01 vide Ref no. ZD3606220248041 dated 04.06.2022 and impugned Summary order in Form DRC 07 vide ref. no. ZD3608241097561 dated 27.08.2024 both issued by the 1st Respondent 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) declaring that the Notification No. 09/2023-C.T dated 31.03.2023 issued by Respondent No. 3 and corresponding GO Ms. No. 118 dated 25.08.2023 issued by Respondent No. 2 and Notification No. 56/2023- CT dated 28.12.2023 issued by Respondent No. 3 and corresponding GO. Ms. 170 dated 30.12.2023 issued by Respondent No. 2, which extended the time limit for passing the orders, is without authority of law and ultra vires to the section 73(10) of the GST Act 2017 and Section 168A of CGST Act, 2017 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 Summary order in Form DRG 07 vide ref. no. ZD3608241097561 dated 27.08.2024 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 V.VEERESHAM

Counsel for the Respondent Nos.1 & 2: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

Counsel for the Respondent No.3: SRI DOMINIC FERNANDES, SENIOR SC FOR CBIC

Counsel for the Respondent No.4: SRI B.MUKHERJEE FOR SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

W.P.NO: 341 OF 2025

Between:

M/s. Gee Kay Steel Corporation, 1-8-32/5, 2nd Floor, Bapubagh Colony, S.D.Road, Secunderabad - 500 003. State of Telangana. Rep. by its Proprietor Mr.Gopal Kishan Agarwal

...PETITIONER

AND

1. The Assistant Commissioner (ST), M.G.Road-S.D.Road Circle, Begumpet Division, Hyderabad.
2. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad.
3. The Union of India, Rep. by its Secretary, Department of Revenue, Ministry of Finance, New Delhi.
4. 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.

...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 Pt Respondent in passing the Order, dated 10.04.2024, the Summary of the Order, dated 10.04.2024 and the Summary of Assessment Order, dated 10.04.2024 and the Rectification Order, dated 13.09.2024, the Summary of

Rectification of Order, dated 13.09.2024 and the Summary of Rectification Order in Form GST DRC-08, dated 13.09.2024, without following the due process of law, levying Tax, Interest and Penalty under Section 73(10) of the CGST/SGST Act 2017, without even issuing Form GST DRC-01A as contemplated under Rule 142(1A) of the Rules 2017, without signature in the Orders and Summary of Show Cause Notice, without DIN in the Orders and Summary of Show Cause Notice, for the tax period 2018-19 under the CGST/SGST Act 2017, as arbitrary, contrary to the provisions of the CGST/SGST Act 2017, more particularly the Order, dated 10.04.2024, the Summary of the Order, dated 10.04.2024 and the Summary of Assessment Order, dated 10.04.2024 passed by the 1st Respondent is patently barred by limitation, without jurisdiction as per Section 73(10) of the CGST/SGST Act 2017, more particularly G.O.Ms.No.118, dated 25.08.2023 and the G.O.Ms.No.170, dated 30.12.2023 issued by the 2nd Respondent and the Notification No.9/2023-Centra Tax, dated 30.06.2023 and Notification No.56/2023-Central Tax, dated 28.12.2023, issued by the 4th Respondent, extending the limitation period to make the assessment, as illegal, ultra vires to Section 168A of the CGST/SGST Act 2017 and contrary to Article 14, 19(1)(g) and 265 of the Constitution of India.

(2) G.O.Ms.No.118, dated 25.08.2023 and G.O.Ms.No.170, dated 30.12.2023 issued by the Government of Telangana and the Notification No.9/2023-Centra Tax, dated 30.06.2023 and the Notification No.56/2023-Central Tax, dated 28.12.2023, issued by the 4th Respondent as ultra vires to Section 168A of the CGST/SGST Act 2017 and consequently set aside the Order, dated 10.04.2024, the Summary of the Order, dated 10.04.2024 and the Summary of Assessment Order, dated 10.04.2024 and the Rectification Order, dated 13.09.2024, the Summary of Rectification of Order, dated 13.09.2024 and the Summary of Rectification Order in Form GST DRC-08, dated 13.09.2024 passed by the 1st Respondent, for the tax period 2018-19 under the CGST/SGST Act 2017, as null and void.

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 operation of the Order, dated 10.04.2024, the Summary of the Order, dated 10.04.2024 and the Summary of Assessment Order, dated 10.04.2024 and the Rectification Order, dated 13.09.2024, the Summary of Rectification of Order, dated 13.09.2024 and the Summary of Rectification Order in Form GST DRC-08, dated 13.09.2024 passed by the 1st Respondent, for the tax period 2018-19 under the CGST/SGST Act 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 SHAIK JEELANI BASHA

Counsel for the Respondent Nos.1 & 2: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

Counsel for the Respondent No.3: SRI B.MUKHERJEE FOR SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.4: SRI DOMINIC FERNANDES, SENIOR SC FOR CBIC

W.P.NO: 342 OF 2025

Between:

M/s. AP Traders, 12-2-415/4/A, Gudimalkapur, Mehdiapatnam, Hyderabad, Telangana- 500028, Represented By Its Proprietor, Mr. Mohd Abdul Fargog, aged about 51 years, S/o. M A Gafoor, R/o. SBI Colony, AP Traders Road, Mehdiapatnam, Hyderabad- 500028

...PETITIONER

AND

1. The Assistant Commissioner ST, Mehdiapatnam-I Circle, Charminar Division, 8th Floor, Gaganvihar Building, Nampally, Hyderabad-500 001
2. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana
3. Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi rep by its Commissioner
4. Union of India, Ministry of Finance, Represented by its Secretary, 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 a writ, order, or direction more particularly one in the nature of a Writ of Mandamus

- (i) declaring un signed Show cause notice in Form DRC 01 vide Ref no. ZD36112 0261128 dated 14.11.2021 and impugned Summary Order in DRC-07 vide ref no. ZD360424084983Y dated 30.04.2024 both issued

by the 1st Respondent 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 Hon'ble Court may deem fit and proper in the circumstances of the case.

- (ii) declaring that the Notification No. 09/2023-C.T dated 31.03.2023 issued by Respondent No. 3 and corresponding GO Ms. No. 118 dated 25.08.2023 issued by Respondent No. 2 and Notification No. 56/2023-CT dated 28.12.2023 issued by Respondent No. 3 and corresponding GO. Ms. 170 dated 30.12.2023 issued by Respondent No. 2, which extended the time limit for passing the orders, is without authority of law and ultra vires to the section 73(10) of the GST Act 2017 and Section 168A of CGST Act, 2017 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 Summary Order in DRC-07 vide ref no. ZD360424084983Y dated 30.04.2024 issued by the Respondent No. 1 for the tax period 2018-19 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 V.VEERESHAM

**Counsel for the Respondent Nos.1 & 2: SRI SWAROOP OORILLA, Special
Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP**

**Counsel for the Respondent No.3: SRI DOMINIC FERNANDES, SENIOR
SC FOR CBIC**

**Counsel for the Respondent No.4: SRI B.MUKHERJEE FOR SRI GADI
PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA**

W.P.NO: 349 OF 2025

Between:

M/s. AP Traders, 12-2-415/4/A, Gudimalkapur, Mehdiapatnam, Hyderabad, Telangana- 500028, Represented By Its Proprietor, Mr. Mohd Abdul Farooq, aged about 51 years, S/o. M A Gafoor, R/o, SBI Colony, AP Traders Road, Mehdiapatnam, Hyderabad- 500028

...PETITIONER

AND

1. The Assistant Commissioner ST, Mehdiapatnam-I Circle, Charminar Division, 8th Floor, Gaganvihar Building, Nampally, Hyderabad-500 001.
2. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana
3. Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi rep by its Commissioner
4. Union of India, Ministry of Finance, Represented by its Secretary, North Block, New Delhi- 10001

...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

- (i) declaring and signed Show cause notice in Form DRC 01 vide Ref no. ZD360124024138R dated 20/01/2024 and impugned Summary Order in DRC-07 vide ref. no. ZD360424085023L dated 30/04/2024 both issued by pursuant thereto and pass such further or other order(s) as this Honourable the section 73(10) of the GST Act 2017 and Section 168A of CGST Act, 2017 and violative of articles 14, 19(1)(g), 21 and 265 of the Constitution the 1st Respondent under the provisions of CGST/TGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction and without authority of by Respondent No. 3 and corresponding GO Ms. No. 118 dated 25/08/2023 Constitution of India, and to consequently set aside any action taken Court may deem fit and proper in the circumstances of the case.
- (ii) declaring that the Notification No. 09/2023-C.T dated 31/03/2023 issued issued by Respondent No. 2 and Notification No. 56/2023- CT dated 28.12.2023 issued by Respondent No. 3 and corresponding GO. Ms. 170 dated 30/12/2023 issued by Respondent No. 2, which extended the time limit for passing the orders, is without authority of law and ultra

vires to law apart from being violative of Articles 14, 19(1)(g) and 265 of the 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 Summary Order in DRC-07 vide ref. no. ZD360424085023L dated 30/04/2024 issued by the Respondent No. 1 for the tax period 2018-19 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 V.VEERESHAM

Counsel for the Respondent Nos.1 & 2: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

Counsel for the Respondent No.3: SRI DOMINIC FERNANDES, SENIOR SC FOR CBIC

Counsel for the Respondent No.4: SRI B.MUKHERJEE FOR SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

W.P.NO: 366 OF 2025

Between:

M/s. SFC Constructions Private Limited, Rep. by its Director, Syed Fareed Uddin, 9-4-131/1/B/10, Nadeem Colony, Hyderabad - 500 028

...PETITIONER

AND

1. The Assistant Commissioner, Mehdiapatnam-II, Charminar Division, Hyderabad, Telangana.
2. The Commissioner of State Taxes, State of Telangana, Commercial Taxes Complex, M.J. Road, Opposite Gandhi Bhavan, Nampally, Hyderabad - 500 001.
3. State of Telangana, Represented by its Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Hyderabad.
4. Central Board of Indirect Taxes and Customs, GST Policy Wing, Government of India, Ministry of Finance, New Delhi, Represented by its Commissioner (GST).
5. Union of India, Represented by its Principal Secretary, Government of India, Ministry of Finance, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110 001.

...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 of Mandamus or any other appropriate Writ, Order or Direction.

A. declaring that the order u/s 73 of the Goods and Services Tax Act, 2017, Summary of the Order in Form GST DRC-07, and Attachment to Form GST DRC-07, all dated 22.08.2024, and passed by the 1st Respondent, vide Reference No. ZD360824083010M, under the provisions of the Telangana Goods and Services Tax Act, 2017 and Central Goods and Services Tax Act, 2017, for the tax period 2019 - 20, as uploaded in the GST web portal, as arbitrary, bad and non-est in law, barred by limitation, without jurisdiction, vague and without any valid reasons and contrary to the principles of natural justice and also contrary to Articles 14 and 265 of the Constitution of India,

B. after holding that.

- a. the Notification No. 09/2023-Central Tax dated 31.03.2023 issued by the 4th Respondent, i.e., the Central Board of Indirect Taxes and Customs, New Delhi, and the corresponding G.O. Ms. No. 118 (Telangana), dated 25.08.2023 issued by the 2nd Respondent, i.e., the State of Telangana, extending the limitation from 31.12.2023 to 30.06.2024, for completion of adjudication under the provisions of the Central Goods and Services Tax Act, 2017 and the Telangana Goods and Services Tax Act, 2017, for the tax period 2019 - 20, and
- b. the Notification No. 56/2023-Central Tax dated 28.12.2023 issued by 4th Respondent i.e., the Central Board of Indirect Taxes and Customs, New Delhi, and the corresponding G.O. Ms. No. 170 dated 30.12.2023, issued by 2nd Respondent, i.e., the State of Telangana, further extending the time limit from 30.06.2024 to 30.08.2024, for completion of adjudication under the provisions of the Central Goods and Services Tax Act, 2017 and the Telangana Goods and Services Tax Act, 2017, for the tax period 2019 - 20, are issued without any authority of law, and are arbitrary, and ultra vires Sec. 73(10) and Section 168A of Central Goods and Services Tax Act, 2017 and Telangana Goods and Services Tax Act, 2017, apart from being violative of articles 14, 19(1)(g) and 265 of the Constitution of India, in the interests of justice.

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 any recovery, pursuant to order u/s 73 of the Goods and Services Tax Act, 2017, Summary of the Order in Form GST DRC-07, and Attachment to Form GST DRC-07, all dated 22.08.2024, and passed by the 1st Respondent, vide Reference No. ZD360824083010M, under the provisions of the Telangana Goods and Services Tax Act, 2017 and Central Goods and Services Tax Act, 2017, for the tax period 2019 - 20, pending disposal of the above Writ Petition.

Counsel for the Petitioner: SRI SINGAM SRINIVASA RAO

Counsel for the Respondent Nos.1 to 3: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

Counsel for the Respondent No.4: SRI DOMINIC FERNANDES, SENIOR SC FOR CBIC

Counsel for the Respondent No.5: SRI B.MUKHERJEE FOR SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

W.P.NO: 581 OF 2025

Between:

M/s. Sita Devi Vundavalli, (Proprietrix of M/s. Prasadz Marketing Solutions) 11-5-238/8, HP Road, Moosapet, Medchal Malkajgiri, Telangana-500018 Rep by its Proprietrix, Sita Devi Vundavalli.

...PETITIONER

AND

1. Assistant Commissioner (ST), Fathenagar Circle, Hyderabad Rural Division, Hyderabad
2. Union of India, Rep. by the Secretary, Ministry of Finance, No.136- A, North Block, New Delhi.
3. State of Telangana, Rep. by its Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Hyderabad.
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 an appropriate Writ, Order or Direction more particularly in the nature of MANDAMUS declaring the action of the 1st Respondent in passing the

impugned order dated 28/4/2024 and issuing notice for recovery of demand dated 10.12.2024 as improper, illegal, contrary to facts, and unsigned 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 collection of the total disputed tax of Rs.8,06,39,392/- (CGST of Rs.4,03,19,696/- and SGST of Rs.4,03,19,696/-).

Counsel for the Petitioner: SRI MUKTINUTALAPATI RAMACHANDRA MURTHY
Counsel for the Respondent Nos.1 & 3: SRI SWAROOP OORILLA, Special
Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP
Counsel for the Respondent No.2: SRI B.MUKHERJEE FOR SRI GADI
PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA
Counsel for the Respondent No.4: SRI DOMINIC FERNANDES, SENIOR
SC FOR CBIC

W.P.NO: 1327 OF 2025

Between:

M/s. Srinivasa Automotives, 19/59, Hyderabad Road, Opp New Bustand, Siddipet, Siddipet District, Telangana - 502103 Rep. by its Proprietor, Mr.Dharampal Reddy, Aged about 62 years

...PETITIONER

AND

1. The Assistant Commissioner (ST), Sangareddy-STU, Nizamabad Division, Telangana.
2. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad.
3. The Union of India, Rep. by its Secretary, Ministry of Finance, North Block, New Delhi - 110 001.
4. 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.

...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 passing the Orders, dated 31/08/2024 and 29/08/2024, the Summary of the Orders in Form GST DRC-07, dated 31/08/2024 and 29/08/2024 and attachments to DRC-07, dated 31/08/2024 and 29/08/2024 passed by the 1st Respondent, levying IGST/CGST/SGST under Section 73(10) of the IGST CGST/SGST Act 2017, for the tax period 2019-20, without even issuing Form GST DRC-01A as contemplated under Rule 142(1A) of the Rules 2017, without signature of the officer concerned in the Notice and Orders dated 31/08/2024 and 29/08/2024 and Summary of the Orders dated 31/08/2024 and 29/08/2024 by the 1st Respondent, and without DIN and not even granting an opportunity of personal hearing to the Petitioner, as arbitrary, contrary to the provisions of the IGST/CGST/SGST Acts 2017, and contrary to the Article 14 19 (2) (g) 21 and 265 of Constitution of India and not even following the amended Section 16 (4) of the CGST SGST Acts, 2017 by Finance Act, 2024 granting time till November 2021 and consequently set-aside the Orders of the 1st Respondent dated 31/08/2024 and 29/08/2024 for the tax period 2019-20 by passing two Orders by the same officer is not valid in the eye of law, to set-aside both the Orders as illegal, null and void.

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 operation of the Orders, dated 31/08/2024 and 29/08/2024, Summary of the Orders in Form GST DRC-07, dated 31/08/2024 and 29/08/2024 and attachments to DRC-07, dated 31/08/2024 and 29/08/2024 passed by the 1st Respondent, for the tax period 2019-20 under the IGST/CGST/SGST 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 SHAIK JEELANI BASHA

Counsel for the Respondent Nos.1 & 2: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

Counsel for the Respondent No.3: SRI B.MUKHERJEE FOR SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.4: SRI DOMINIC FERNANDES, SENIOR SC FOR CBIC

W.P.NO: 1430 OF 2025

Between:

Narender Reddy Guduru, S/o. G. Sambha Shiva, Aged 70 years, Occ. Business, H No 1-5-577, Flat No-103, 1st Floor, GNR Heights, Road No-3F, New Maruthnagar, Kothapet, Dilsukhnagar, Hyderabad, Ranga Reddy, Telangana, 500 060, GSTIN. 36AEHPG5019E1ZU

...PETITIONER

AND

1. The State of Telangana, Rep, by its Principal Secretary Commercial Tax Department, Secretariate Hyderabad, Telangana
2. The Commissioner of Commercial Taxes (STATE TAX), C. T. Complex, Nampally, Hyderabad, Telangana - 500001.
3. The Joint Commissioner, Saroor Division, (STATE TAX) Gaganvihar, Nampally, Hyderabad, Telangana - 500001.
4. The Assistant Commissioner, Saroor Nagar - I, (STATE TAX) Saroor Nagar Division, 76 Floor, Gaganvihar, Nampally, Hyderabad, Telangana - 500001.

...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 Pass an order or orders one in nature of Writ of Mandamus for declaring the action of Respondent No.4 and set aside the impugned Order dated 30-04-2024 under Section 73 of the CGST Act, 2017, vide Reference No. ZD3604240883670 determining a total liability of Rs. 3,50,116/- (Rupees Twenty Three Lakh Fifty Thousand One Hundred and Sixteen Only), including tax, interest, and penalty in spite of filing requisite returns in the month of June 2018 vide Form GSTR-3B, without perusing the returns filed by the petitioner as arbitrary, illegal, improper, unjust, against law and violative of principles of natural justice and consequently set aside the same in the.

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 interim Stay of all further proceedings in the said impugned order dated 30-04-2024 under Section 73 of the CGST Act, 2017, vide Reference No. ZD3604240883670, determining a total liability of Rs. 3,50,116/- (Rupees Twenty Three Lakh Fifty Thousand One Hundred and Sixteen Only), including tax, interest, and penalty pending disposal of the Writ Petition.

Counsel for the Petitioner: SMT. S.RAMA LAKSHMI

**Counsel for the Respondents: SRI SWAROOP OORILLA, Special Govt Pleader
for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP**

W.P.NO: 1443 OF 2025

Between:

M/s. Vin Plast, B-17, 5th Floor, Centaur Ikon, Balanagar, Hyderabad,
Telangana- 500037 Rep by its Partner, Maddipati Ratan Kumar

...PETITIONER

AND

1. Assistant Commissioner (ST), Fathenagar Circle, Hyderabad Rural Division, Hyderabad
2. Union of India, Rep. by the Secretary, Ministry of Finance, No. 136- A, North Block, New Delhi.
3. State of Telangana, Rep. by its Principal Secretary to Government, Revenue (CT- II) 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 in the nature of MANDAMUS declaring the action of the 1st Respondent in passing the impugned order dated 29.04.2024 and issuing notice for recovery of demand dated 10.12.2024 as improper, illegal and unsigned 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 collection of the total disputed tax of Rs.1,65,01,915/- (IGST of Rs.1,64,77,717/-, CGST of Rs.12,099/- and SGST of Rs.12,099/-).

Counsel for the Petitioner: SRI MUKTINUTALAPATI RAMACHANDRA MURTHY
Counsel for the Respondent Nos.1 & 3: SRI SWAROOP OORILLA, Special
Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP
Counsel for the Respondent No.2: SRI B.MUKHERJEE FOR SRI GADI
PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

W.P.NO: 1474 OF 2025

Between:

M/s. Dura Plast Industries, 5-35/267A, Shaktipuram, Kukatpally, Hyderabad, Telangana - 500072, represented by its Proprietor, Sri. Ravindra Immaneni,

...PETITIONER

AND

1. Assistant Commissioner (ST), Balanagar Circle, Hyderabad Rural Division, Hyderabad, Telangana.
2. The State of Telangana, represented by its Principal Secretary, Revenue Department (Commercial Taxes), Telangana 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 a Writ or Order or direction particularly one in the nature of Writ of Mandamus setting aside the impugned Assessment Order passed by the first respondent in Form GST DRC - 07, dated 31.08.2024, in Reference No.ZD360824152314E, along with the attachment to the Form GST DRC - 07, vide DIN No.GST/36AACP18847B1ZT/20, raising a demand of tax amounting to Rs.7,65,015/- (CGST amounting to Rs.3,82,507/- Plus SGST amounting to Rs.3,82,507/-), for the tax period 2019-20, that have been uploaded in the GST portal without digitally signed which is contrary to the Rule 26 (3) of the CGST Rules 2017, as illegal, arbitrary, ab initio void, contrary to the provisions of CGST Act and Rules, 2017 and IGST Act and Rules, 2017, contrary to the law laid down by the judicial pronouncement of this Hon'ble Court and Hon'ble High Courts of Delhi, Bombay and Andhra Pradesh and without authority of law.

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 pending disposal of the Writ Petition grant stay of all further proceedings arising in pursuance of the impugned Assessment Order passed by the first respondent in Form GST DRC 07, dated 31.08.2024, in Reference No.ZD360824152314E, along with the attachment to the Form GST DRC-07, vide DIN No.GST/36AACP18847B1ZT/20, for the tax period 2019-20.

Counsel for the Petitioner: SRI S.SURI BABU

**Counsel for the Respondents: SRI SWAROOP OORILLA, Special Govt Pleader
for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP**

W.PETITION NO: 1476 OF 2025

Between:

M/s. Sri Ganesh Jewels, 1-2-593/17, Domalguda, Hyderabad - 500029. Sole Proprietary Firm, Rep. by its Proprietor, Avinash Soni, S/o. Dinesh Soni, Aged about 32 years, Represented by GPA, S. Bhaskar, S/o, S. Krishniah, Age, 29 years, R/o Hyderabad.

...PETITIONER

AND

1. Govt. of Telangana, Commercial Taxes Department, Rep. by Principal Secretary, Secretariat, Hyderabad.
2. The Commissioner of Commercial Taxes (ST) Commercial Taxes Department, Nampally Station Road, Hyderabad. 500 001.
3. Joint Commissioner (ST) Commercial Taxes Department, Abids Division, Hyderabad. 500 001.
4. The Asst. Commissioner (ST), Abids Circle, 4th Floor, Old Kakatiya Hotel, Nampally, 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 of Certiorari or any other appropriate Writ, Order or Orders, Direction or Directions to declare the impugned notice with DIN No. GST/36CRDPS5437D1ZP/17-18, dated 02-08-2024, the Summary of Show Cause Notice Reference No. ZD360824009041R, dated 03-08-2024 issued by the 4th respondent, proposing to assess the petitioner firm for the net tax payable of Rs. 2,65,47,906/- for the period 2017-18 U/sec. 74 of GST Act 2017 and all further consequential proceedings as illegal, arbitrary, without jurisdiction and unsustainable in law and to set aside the same and also direct the respondents to act in accordance with law.

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 suspend the impugned notice with DIN No. GST/36CRDPS5437D1ZP/ 17-18,

dated 02-08-2024 and the Summary of Show Cause Notice Reference No. ZD360824009041R, dated 03-08-2024 issued by the 4th respondent, proposing to assess the petitioner firm for the net tax payable of Rs. 2,65,47,906/- for the period 2017-18 U/ sec. 74 of GST Act 2017, pending disposal of this Writ Petition,

Counsel for the Petitioner: SRI SHANKER LAL

**Counsel for the Respondents: SRI SWAROOP OORILLA, Special Govt Pleader
for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP**

W.P.NO: 1521 OF 2025

Between:

M/s. Gee Kay Steel Corporation, 1-8-32/5, 2nd Floor, Bapubagh Colony,
S.D.Road, Secunderabad - 500 003, State of Telangana, Rep. by its
Proprietor Mr.Gopal Kishan Agarwal

...PETITIONER

AND

1. The Assistant Commissioner (ST), M.G.Road-S.D.Road Circle, Begumpet Division, Hyderabad.
2. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad.
3. The Union of India, Rep. by its Secretary, Department of Revenue, Ministry of Finance, New Delhi.
4. 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

...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 passing the Order, dated 10.04.2024, the Summary of the Order, dated 10.04.2024 and the Summary of Assessment Order, dated 10.04.2024 and the Rectification Order, dated 13.09.2024, the Summary of Rectification of Order, dated 13.09.2024 and the Summary of Rectification Order in Form GST DRC-08, dated 13.09.2024, under Section 74 of the SGST/CGST Act 2017, instead of under Section 73 of the SGST/CGST Act 2017, for the tax period September, 2018, without considering the detailed objections of the Petitioner, without generating verifiable Document Identification Number (DIN), without providing sufficient opportunity of being heard to the Petitioner, after submission of

objections, without signature in the Order, dated 10.04.2024, the Summary of the Order in Form GST DRC-07, dated 10.04.2024 and the Rectification Order, dated 13.09.2024, the Summary of Rectification of Order, dated 13.09.2024, as arbitrary, contrary to the provisions of the SGST/CGST Act, not valid in the eye of law, in violation of Principles of Natural Justice and Rule of Law, and contrary to the Article 14, 19(2)(g) and 265 of the Constitution of India,

(2) the action of the 1st Respondent in not issuing the Form GST DRC-01A, as contrary to Section 169 of the SGST/CGST Act 2017 read with Rule 142(1A) of the SGST/CGST Act 2017,

(3) the action of the 1st Respondent in levying tax and interest under Section 74 of the SGST/CGST Act, for the tax period September, 2018-19 an Order of Assessment, dated 10.04.2024 was already passed under Section 73 of the CGST/SGST Act 2017 and again passing Orders for the month of September, 2018 though the Petitioner has Invoices and Bank Statement for payment proof, as illegal, arbitrary, improper, unfair, violating articles 14, 19(1)(g), 21 and 300A of the Constitution of India.

(4) invoking Section 74 of the SGST/CGST Act 2017 by passing the Order, dated 10.04.2024, the summary of the Order, dated 10.04.2024 and the summary of Assessment order, dated 10.04.2024 and the Rectification Order, dated 13.09.2024, the Summary of Rectification of Order, dated 13.09.2024 and the Summary of Rectification Order in Form GST DRC-08, dated 13.09.2024 for the tax period September, 2018, though the Orders, dated 10.04.2024 has already been passed for the entire financial year 2018-19 under Section 73 of the CGST/SGST Act 2017, again passing Orders for the tax period September, 2018 under Section 74 of the CGST/SGST Act 2017, taking extended period of limitation, is not valid in the eye of law.

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 operation of the Order, dated 10.04.2024, the Summary of the Order in Form GST DRC-07, dated 10.04.2024 and the Summary of Assessment Order, dated 10.04.2024 and the Rectification Order, dated 13.09.2024, the Summary of

Rectification of Order, dated 13.09.2024 and the Summary of Rectification Order in Form GST DRC-08, dated 13.09.2024 passed by the 1st Respondent, for the tax period September 2018 under the CGST/SGST Act 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 SHAIK JEELANI BASHA

Counsel for the Respondent Nos.1 & 2: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

Counsel for the Respondent No.3: SRI B.MUKHERJEE FOR SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.4: SRI DOMINIC FERNANDES, SENIOR SC FOR CBIC

W.P.NO: 1534 OF 2025

Between:

M/s. Sandhya Constructions and Estates Private Limited, Sy No 86, 87, 90, 91/1 and 91/2, SBR Sin Technopark, Serilingampalli, Shaikpet, Hyderabad, Telangana - 500 008 Represented by its Director, Smt Sandhya Saranala, C/o. Sreedhar Saranala, Aged 49 years, R/o. Plot No. 13 14 15, D. No. 8-2-293/82/NG/13-15, Road No-69, Nandagiri Hills Castle House, Hyderabad, Telangana-500 033

...PETITIONER

AND

1. The Deputy Commissioner of State tax, ST-III, Enforcement Wing, HOD, Nampally, Hyderabad.
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 that impugned SCN in Form DRC 01 bearing reference no. ZD3602220017031 dated 05.02.2022 and impugned order in form DRC-07 bearing reference no. ZD360824098118X dated 24.08.2024 passed by the Respondent No.1 under the provisions of CGST/TGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction, 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 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 stay operation of impugned order in Form DRC-07 vide Reference No. ZD360824098118X dated 24.08.2024 issued by the Respondent No. 1.

Counsel for the Petitioner: SRI P.KVENKATA PRASAD FOR SRI MD SHABAZ
Counsel for the Respondent Nos.1 & 2: SRI SWAROOP OORILLA, Special
Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

W.P.NO: 1537 OF 2025

Between:

M/s. Volta Tours and Travels Private Limited, 1-55/4, WING-1, Plot No.6, Ground Floor, Rajaprasadamu, Masjid Banda, Kondapur, Hyderabad, Rangareddy District, Telangana - 500084 Rep. by its Authorised Signatory, Mr.Kala Sagar Mallam, Aged about 38 years

...PETITIONER

AND

1. The Assistant Commissioner (ST), Enforcement, HOD, Telangana.
2. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad.
3. The Union of India, Rep. by its Secretary, Department of Revenue, Ministry of Finance, New Delhi.
4. 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.

...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 the action of the 1st Respondent in passing the Order, dated 10/07/2023, the Summary of the Orders in Form GST DRC-07, dated 10/07/2023 and Proceedings, dated 10/07/2023 passed by the 1st Respondent, levying CGST/SGST under Section 73 of the CGST/SGST Act 2017, for the tax period 2017-18, without even issuing Form GST DRC-01A as contemplated under Rule 142(1A) of the Rules 2017, without signature of the officer concerned in the Notice and Order dated 10/07/2023, Summary of the Order dated 10/07/2023 and Proceedings dated 10.07.2023 by the 1st Respondent, and without DIN and

without even granting sufficient opportunity of being heard to the Petitioner, as arbitrary, contrary to the provisions of the CGST/SGST Acts 2017, and contrary to the Article 14 19 (2) (g) 21 and 265 of Constitution of India and consequently set-aside the Orders of the 1st Respondent dated 10/07/2023 for the tax period 2017-18 as illegal, null and void.

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 operation of the Order, dated 10/07/2023, Summary of the Orders in Form GST DRC-07, dated 10/07/2023 and Proceedings dated 10/07/2023 passed by the 1st Respondent and also the recovery notice dated 16/11/2024 issued by the 1st Respondent under Section 79 of the GST Act, for the tax period 2017-18 under the CGST/SGST 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 SHAIK JEELANI BASHA

Counsel for the Respondent Nos.1 & 2: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

Counsel for the Respondent No.3: SRI B.MUKHERJEE FOR SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.4: SRI DOMINIC FERNANDES, SENIOR SC FOR CBIC

W.P.NO: 1576 OF 2025

Between:

M/s. Gee Kay Steel Corporation, 1-8-32/5, 2nd Floor, Bapubagh Colony, S.D.Road, Secunderabad - 500 003. State of Telangana. Rep. by its Proprietor Mr. Gopal Kishan Agarwal

...PETITIONER

AND

1. The Assistant Commissioner (ST), M.G.Road-S.D.Road Circle, Begumpet Division, Hyderabad.
2. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad.
3. The Union of India, Rep. by its Secretary, Department of Revenue, Ministry of Finance, New Delhi.
4. 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.

...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 passing the Order, dated 10.04.2024, the Summary of the Order, dated 10.04.2024 and the Summary of Assessment Order, dated 10.04.2024 and the Rectification Order, dated 13.09.2024, the Summary of Rectification of Order, dated 13.09.2024 and the Summary of Rectification Order in Form GST DRC-08, dated 13.09.2024, under Section 74 of the SGST/CGST Acts 2017, instead of under Section 73 of the SGST/CGST Acts 2017, for the tax period December, 2018, without considering the detailed objections of the Petitioner, without generating verifiable Document Identification Number (DIN), without providing sufficient opportunity of being heard to the Petitioner, after submission of objections, without signature in the Order, dated 10.04.2024, the Summary of the Order in Form GST DRC-07, dated 10.04.2024 and the Rectification Order, dated 13.09.2024, the Summary of Rectification of Order, dated 13.09.2024, as arbitrary, contrary to the provisions of the SGST/CGST Acts, not valid in the eye of law, in violation of Principles of Natural Justice and Rule of Law, and contrary to the Article 14, 19(2)(g) and 265 of the Constitution of India,

(2) the action of the 1st Respondent in not issuing the Form GST DRC-01A, as contrary to Section 169 of the SGST/CGST Act 2017 read with Rule 142(1A) of the SGST/CGST Acts 2017,

(3) the action of the 1st Respondent in levying tax and interest under Section 74 of the SGST/CGST Acts, for the tax period December, 2018, though for the tax period 2018-19 an Order of Assessment, dated 10.04.2024 was already passed under Section 73 of the CGST/SGST Acts 2017 and again passing Orders for the month of December, 2018 though the Petitioner has Invoices and Bank Statement for payment proof, as illegal, arbitrary, improper, unfair, violating articles 14, 19(1)(g), 21 and 300A of the Constitution of India

(4) invoking Section 74 of the SGST/CGST Acts 2017 by passing the Order, dated 10.04.2024, the Summary of the Order, dated 10.04.2024 and the Summary of Assessment Order, dated 10.04.2024 and the Rectification Order, dated 13.09.2024, the Summary of Rectification of Order, dated 13.09.2024 and the Summary of Rectification Order in Form GST DRC-08, dated 13.09.2024 for the

tax period December, 2018, though the Orders, dated 10.04.2024 has already been passed for the entire financial year 2018-19 under Section 73 of the CGST/SGST Acts 2017, again passing Orders for the tax period December, 2018 under Section 74 of the CGST/SGST Acts 2017, taking extended period of limitation, is not valid in the eye of law.

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 operation of the Order, dated 10.04.2024, the Summary of the Order in Form GST DRC-07, dated 10.04.2024 and the Summary of Assessment Order, dated 10.04.2024 and the Rectification Order, dated 13.09.2024, the Summary of Rectification of Order dated 13.09.2024 and the Summary of Rectification Order in Form GST DRC 08 dated 13.09.2024 passed by the Pt Respondent, for the tax period December 2018 under the CGST/SGST 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 SHAIK JEELANI BASHA

Counsel for the Respondent Nos.1 & 2: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

Counsel for the Respondent No.3: SRI B.MUKHERJEE FOR SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.4: SRI DOMINIC FERNANDES, SENIOR SC FOR CBIC

W.P.NO: 1586 OF 2025

Between:

M/s. Sri Ganesh Jewels, 1-2-593/17, Domalguda, Hyderabad - 500029. Sole Proprietary Firm, Rep. by its Proprietor, Avinash Soni, S/o. Dinesh Soni, Aged about 32 years, Represented by GPA, S. Bhaskar, S/o. S. Krishnaiah, Age. 29 years, R/o Hyderabad.

...PETITIONER

AND

1. Govt of Telangana, Commercial Taxes Department, Rep. by Principal Secretary, Secretariat, Hyderabad.
2. The Commissioner of Commercial Taxes (ST), Commercial Taxes Department, Nampally Station Road, Hyderabad. 500 001.

3. Joint Commissioner (ST), Commercial Taxes Department, Abids Division, Hyderabad. 500 001.
4. The Asst. Commissioner (ST), Abids Circle, 4th Floor, Old Kakatiya Hotel, Nampally, 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 of Certiorari or any other appropriate Writ, Order or Orders, Direction or Directions to declare the impugned notice with DIN No. GST/36CRDPS5437D1ZP/ 18-19, dated 11-01-2024, issued U/sec 73 of the GST Act and the consequential Orders with Reference No. ZD360424094619X, dated 30-04-2024 passed U/sec.73 of the GST Act 2017 as illegal, arbitrary, without jurisdiction and unsustainable in law and to set aside the same and also direct the respondents to act in accordance with law.

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 suspend the impugned notice with DIN No. GST/36CRDPS5437D1ZP/18-19, dated 11-01-2024 to OS-1 issued U/sec 73 of the GST Act and the operation of the consequential Orders with Reference No. ZD360424094619X, dated 30-04-2024 passed U/sec.73 of the GST Act 2017, pending disposal of this Writ Petition.

Counsel for the Petitioner: SRI SHANKER LAL

Counsel for the Respondents: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

W.P.NO: 1614 OF 2025

Between:

M/s. Poorna Constructions, rep. by its Partner, Mr. S. Veerender, #3-9-55/5, Reddy Colony, Hanumakonda-506 001, Warangal District.

...PETITIONER

AND

1. Assistant Commissioner, Warangal-Urban-II, Warangal.
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, 3' 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).
5. The Bank Manager, State Bank of India, Kazipet Branch, Fathima Complex, Fathima Nagar, Hanumakonda-506 001, Warangal District.

...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 dated 09.06.2022 and adjudication order dated 23.04.2024 passed by the 1st Respondent for the tax period 2018-19 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 suspend the bank attachment notice issued by the 1st Respondent for recovery of the disputed amounts for the tax period 2018-19 in Form GST DRC-13 dated 08.01.2025 to the 5th Respondent under Section 79(1)(c) of the GST Act, pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

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 23.04.2024 and proceedings in Form GST DRC-07 in Ref.No.ZD360424048625A dated 23.04.2024 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.

Counsel for the Petitioner: SRI KARTHIK RAMANA PUTTAMREDDY
 Counsel for the Respondent Nos.1 & 2: SRI SWAROOP OORILLA, Special
 Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP
 Counsel for the Respondent No.3: SRI B.MUKHERJEE FOR SRI GADI
 PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA
 Counsel for the Respondent No.4: SRI DOMINIC FERNANDES, SENIOR
 SC FOR CBIC
 Counsel for the Respondent No.5: --

W.P.NO: 1721 OF 2025

Between:

M/s. Anuhar Homes Pvt. Ltd, (Represented by its Authorised Signatory) 3rd
 Floor, Sri Venkateswara Nilayam, Jawahar Colony, Venkateshwara Hills,
 Jubilee Hills, Hyderabad - 500 033.

...PETITIONER

AND

1. Assistant Commissioner (GST), Punjagutta DC Office, Punjagutta Division, Hyderabad.
2. State of Telangana, rep. by its Secretary to Government (Revenue), State Tax Department, Secretariat, Hyderabad.
3. Union of India, (rep. by its Secretary (Revenue)), North Block, New Delhi.

...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) Setting aside the impugned Show Cause Notice dt.18.02.2022 along with proceedings in Form GST DRC-01 vide Ref. No. ZD3602220160260 dt.18.02.2022 and impugned Order dated 29.12.2023 along with proceedings in Form GST DRC-07 vide Ref. No. ZD361223063370R dt. 29.12.2023 issued by the 1st Respondent for the tax period July 2017 to March, 2018 without having any signature as illegal, arbitrary.

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 29.12.2023 along with proceedings in Form GST DRC-07 vide Ref. No. ZD361223063370R dt.29.12.2023 issued by the 1st Respondent for the tax period July, 2017 to

March, 2018 pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: SRI K.P.AMARNATH REDDY AND SRI MD. ASRAR AHMED FOR M/s. YAMMANURU SIRI REDDY

Counsel for the Respondent Nos.1 & 2: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

Counsel for the Respondent No.3: SRI B.MUKHERJEE FOR SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.4: SRI DOMINIC FERNANDES, SENIOR SC FOR CBIC

W.P.NO: 1764 OF 2025

Between:

M/s. Sree Laxmi Enterprises, rep.by its Proprietor Y.Padmanabha Reddy
No.61/3, Opp. Mekins Unit-1, Gandhinagar Industrial Area, Balanagar,
Hyderabad-500037.

...PETITIONER

AND

1. The State of Telangana, rep.by the Principal Secretary, Revenue (CT) Department, Secretariat, Hyderabad, Telangana.
2. The Assistant Commissioner (ST), Fathenagar Circle, Hyderabad Rural Division, 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 particularly one in the nature of Writ of Certiorari quashing the impugned order passed by the 2nd respondent in DRC-07 for the year 2017-18 dated 09.11.2023 rejecting input tax credit to the tune of Rs.44,36,135/- under the CGST/SGST Acts and call for the records as the said rejection of ITC is illegal, perverse, without authority of law and for exercising improper jurisdiction being quasi-judicial authority and consequently set aside the Recovery Notice under Section 78 of the SGST Act, 2017 dated 10.12.2024 in Ref.No.Hyd.Rural Division/AC/2024-25.

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 passed in DRC-07 for the year 2017-18 by the 2nd respondent dated 09.11.2023 and the Recovery Notice under Section 78 of the SGST Act, 2017 dated 10.12.2024 in Ref.No.Hyd.Rural Divn/AC/2024-25.

Counsel for the Petitioner: SRI B.KRISHNA REDDY
Counsel for the Respondents: SRI SWAROOP OORILLA, Special Govt Pleader
for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

W.P.NO: 1774 OF 2025

Between:

M/s. Dotcom Computers, (Rep by its Proprietor) Mr. Suresh Babu
 Katragadda, Shop No. 7 and 8, Annapurna Block, Aditya Enclave, Ameerpet,
 Hyderabad, Telangana- 500038.

...PETITIONER

AND

1. Assistant Commissioner (State Taxes), Punjagutta-2, Punjagutta Division, Telangana.
2. State of Telangana, rep. by its Secretary to Government (Revenue), State Tax Department, Secretariat, Hyderabad.
3. Union of India, (rep. by its Secretary (Revenue), North Block, New Delhi
4. HDFC Bank Limited, 8-3-214, Srinivasa Nagar Colony, Sanjeevareddynagar Post, Hyderabad, Telangana- 500 038

...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 by

- (a) setting aside the impugned Show Cause Notice dt. 30/05/2022 along with proceedings in Form GST DRC-01 vide Ref. No. ZD360522018972D dt. 30/05/2022 and Order dated 30/04/2024 along with proceedings in Form GST DRC-07 vide Ref. No. ZD360524000609I dt. 30/04/2024 issued by the 1st Respondent for the tax period April, 2018 to March, 2019 without having any signature as illegal, arbitrary.

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 30/04/2024 along with proceedings in Form GST DRC-07 vide Ref. No. ZD360524000609I dt. 30/04/2024 issued by the 1st Respondent for the tax period April, 2018 to March, 2019 pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

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 declare that the recovery proceedings initiated as illegal and direct the 4th Respondent to de-freeze the account of the Petitioner.

Counsel for the Petitioner: SRI K.P.AMARNATH REDDY AND SRI MD. ASRAR AHMED FOR M/s. YAMMANURU SIRI REDDY

Counsel for the Respondent Nos.1 & 2: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

Counsel for the Respondent No.3: SRI B.MUKHERJEE FOR SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.4: ---

W.P.NO: 1796 OF 2025

Between:

M/s. Vin Plast, B-17, 5th Floor, Centaur Icon, T.I.E, Balanagar, Hyderabad, Telangana- 500037 Rep by its Partner, Maddipati Ratan Kumar

...PETITIONER

AND

1. Assistant Commissioner (ST, Fathenagar Circle, Hyderabad Rural Division, Hyderabad, Telangana
2. Union of India, Rep. by the Secretary, Ministry of Finance, No.136- A, North Block, New Delhi.
3. State of Telangana, Rep. by its Principal Secretary to Government, Revenue (CT-II) 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 in the nature of MANDAMUS declaring the action of the 1st Respondent in passing the

impugned order dated 4/4/2024 and issuing notice for recovery of demand dated 10/12/2024 as improper, illegal and unsigned 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 collection of the total disputed tax of Rs.1,61,77,717/- IGST and penalty of Rs.16,17,772/- IGST.

Counsel for the Petitioner: SRI MUKTINUTALAPATI RAMACHANDRA MURTHY
Counsel for the Respondent Nos.1 & 3: SRI SWAROOP OORILLA, Special
Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP
Counsel for the Respondent No.2: SRI B.MUKHERJEE FOR SRI GADI
PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

W.P.NO: 1825 OF 2025

Between:

M/s. Anuhar Homes Pvt, Ltd, (Represented by its Authorised Signatory) 3rd Floor, Sri Venkateswara Nilayam, Jawahar Colony, Venkateshwara Hills, Jubilee Hills, Hyderabad - 500 033.

...PETITIONER

AND

1. Assistant Commissioner (GST), Punjagutta DC Office, Punjagutta Division, Hyderabad.
2. State of Telangana, rep. by its Secretary to Government (Revenue), State Tax Department, Secretariat, Hyderabad.
3. Union of India, (rep. by its Secretary (Revenue)), North Block, New Delhi.

...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) Set aside impugned Show Cause Notice dt. 18.02.2022 along with proceedings in Form GST DRC-01 vide Ref. No. ZD3602220160509 dt. 18.02.2022 and impugned Order dated 29.04.2024 along with proceedings in Form GST DRC-07 vide Ref. No. ZD3604240760787 dt. 29.04.2024

issued by the 1st Respondent for the tax period April, 2018 to March, 2019 without having any signature as illegal, arbitrary.

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 29.04.2024 along with proceedings in Form GST DRC-07 vide Ref. No. ZD3604240760787 dt.29.04.2024 issued by the 1st Respondent for the tax period April, 2018 to March, 2019 pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: SRI K.P.AMARNATH REDDY AND SRI MD. ASRAR AHMED FOR M/s. YAMMANURU SIRI REDDY
Counsel for the Respondent Nos.1 & 2: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP
Counsel for the Respondent No.3: SRI B.MUKHERJEE FOR SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

W.P.NO: 1998 OF 2025

Between:

M/s. Manbhumi Construction Company Private Limited., Represented by its Managing Director, Mr. Ramakrishna Rao Ponugoti, S/o P. Dashrath Rao Having office at 4th, 5th, 501, GHMC No.8-2-120/86/A/4, 14, Near KBR Park, Banjara Hills, Hyderabad, Telangana-500034

...PETITIONER

AND

1. The Appellate Joint Commissioner (State Tax), Punjagutta Division, 5th Floor, CT Complex, Nampally, Hyderabad, Telangana-500 001.
2. The Assistant Commissioner (State Tax), Begumpet II Circle, Begumpet Division, H.No. 6-3-789, 5th Floor, Pavani Prestige, Ameerpet, Hyderabad-500016.
3. The Commissioner of State Tax, CT Complex, Nampally, Hyderabad Telangana-500 001.
4. The State of Telangana, Rep. by its Principal Secretary to Government Revenue Department (State Tax) Secretariat, Hyderabad - 500004
5. Union of India, Through the Principal Secretary to the Government, Ministry of Finance, Department of Revenue, Udyog Bhavan, 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 a writ, order, or direction particularly one in the nature of a Writ of Mandamus or any other appropriate writ declaring (i) Order-in-Appeal No. ZD361124031037V dated 26.11.2024, (ii) Order-in-Original dated 30.12.2023 vide Ref. No. ZD361223070502R and (iii) Show Cause Notice dated 13.11.2021 vide Ref No. ZD3611210134416 which was uploaded on the GST Portal, is unsigned, illegal, in violation of principles of natural justice, without jurisdiction as it is passed without authority of law, in the interest of justice and equity, and in accordance with the scheme of the GST Acts.

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 the recovery of demand of Rs. 39,26,038/-, penalty of Rs. 3,92,604/- and interest thereof pursuant to the impugned Order-in-Appeal dated 26.11.2024 passed by Respondent No.1, any other coercive actions in pursuant to the said order dated 26.11.2024.

Counsel for the Petitioner: SRI KARAN TALWAR

Counsel for the Respondent Nos.1 to 4: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

Counsel for the Respondent No.5: SRI B.MUKHERJEE FOR SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

W.P.NO: 2106 OF 2025

Between:

M/s. Sri Venkateswara Industries, H. No. 11-5-247/3A/NR, First Floor, Bhavani Nagar, Moosapet, Medchal Malkajgiri, Telangana- 500018
Represented by its Proprietor, Mr. Kolliboina Thirupathaiah, aged about 38 years S/o. Veenkataiah, R/o. Flat No. 102, Vaishnavi, Sri Sai Baba Colony, Kukatpally, Medchal-Malkajgiri- 500072

...PETITIONER

AND

1. The Assistant Commissioner ST, Balanagar Circle, Hyderabad Rural Division, 4th Floor, South Wing, Gaganvihar Building, Nampally, Hyderabad- 500 001
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

- (i) declaring an signed Show cause notice in Form DRC-01 vide Ref no. ZD360622055582D dated 10.06.2022 and an unsigned impugned Summary Order in DRC-07 vide ref. no. ZD360524012069K dated 06.05.2024 both issued by the 1st Respondent 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.

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 Summary Order in DRC-07 vide ref. no. ZD360524012069K dated 06.05.2024 issued by the Respondent No. 1 for the tax period 2018-19 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 V.VEERESHAM

Counsel for the Respondents: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

W.P.NO: 2114 OF 2025

Between:

M/s. Shiva Sai Agencies, 6-6-41/6, Near Natraj Theatre, Bhuktapur, Adilabad, Telangana- 504001 Represented by its Proprietor, Mr. Bhujbale Madhav Rao, aged about 48 years, S/o. Dhondiba, R/o. 10-57, Kota-K, Kowtha (Khurd), Sonala, Adilabad, Telangana- 504 304.

...PETITIONER

AND

1. The Assistant Commissioner ST, Adilabad Circle, Adilabad Division, H.No. 9-6, 2nd Floor, Chandra Hero Complex, Sai Nagar, Dasnapur, Adilabad-504001.

2. State of Telangana, Through Principal Secretary to Government, Revenue Department (Commercial Tax), Hyderabad, Telangana.
3. HDFC Bank Ltd., Represented by its Manager, Adilabad Branch, 6-2-57, Cinema Road, Adilabad- 504001.

...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

- (i) declaring un signed Show cause notice in Form DRC 01 vide Ref no. ZD3605220188858 dated 30/05/2022 and an unsigned impugned Summary Order in DRC-07 vide ref. no. ZD360524001773K dated 01/05/2024 both issued by the 1st Respondent 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 Honourable Court may deem fit and proper in the circumstances of the case,
- (ii) declare the Form DRC 13 dated 16/12/2024 issued in respect to FY 2018-19 is without authority of law and violative of articles 14, 19(1)(g), 21 and 265 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 stay of operation of impugned Summary Order in DRC-07 vide ref. no. ZD360524001773K dated 01/05/2024 issued by the Respondent No. 1 for the tax period 2018-19 under CGST/TGST Acts, 2017 pending disposal of the above Writ Petition, as otherwise, the Petitioner will be put to severe loss and hardship.

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 stay operation of Form DRC 13 dated 16/12/2024 issued in respect to FY 2018-19 by

the Respondent No. 1 to Respondent No. 3 and consequently allow the petitioner to operate their bank account.

Counsel for the Petitioner: SRI V.VEERESHAM

Counsel for the Respondents Nos.1 & 2: SRI SWAROOP OORILLA, Special

Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

Counsel for the Respondents No.3: --

W.P.NO: 2116 OF 2025

Between:

M/s. Sri Venkateswara Industries, H. No. 11-5-247/3A/NR, First Floor, Bhavani Nagar, Moosapet, Medchal Malkajgiri, Telangana- 500018
Represented by its Proprietor, Mr. Kolliboina Thirupathajah, aged about 38 years S/o. Veenkataiah, R/o. Flat No. 102, Vaishnavi, Sri Sai Baba Colony, Kukatpally, Medchal-Malkajgiri- 500072

...PETITIONER

AND

1. The Assistant Commissioner ST, Balanagar Circle, Hyderabad Rural Division, 4th Floor, South Wing, Gaganvihar Building, Nampally, Hyderabad- 500 001
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 (i) declaring un signed Show cause notice in Form DRC 01 vide Ref no. ZD3606220555980 dated 10.06.2022 and an unsigned impugned Summary Order in DRC-07 vide ref. no. ZD3608240920557 dated 23.08.2024 both issued by the 1st Respondent 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.

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 Summary Order in DRC-07 vide ref. no. ZD3608240920557 dated 23.08.2024 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 V.VEERESHAM

**Counsel for the Respondents: SRI SWAROOP OORILLA, Special
Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP**

W.P.NO: 2139 OF 2025

Between:

M/s. Shiva Sai Agro Agencies, 6-6-41/6, Near Natraj Theatre, Bhuktapur, Adilabad, Telangana- 504001 Represented by its Proprietor, Mr. Bhujbale Madhav Rao, aged about 48 years S/o. Dhondiba, R/o. 10-57, Kota-K, Kowtha (Khurd), Sonala, Adilabad, Telangana- 504 304

...PETITIONER

AND

1. The Assistant Commissioner ST, Adilabad Circle, Adilabad Division, H.No. 9-6, 2nd Floor, Chandra Hero Complex, Sai Nagar, Dasnapur, Adilabad- 504001
2. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana
3. HDFC Bank Ltd., Represented by its Manager, Adilabad Branch, 6-2-57, Cinema Road, Adilabad- 504001

...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

- (i) declaring un signed Show cause notice in Form DRC 01 vide Ref no. ZD3605220189187 dated 30.05.2022 and an unsigned impugned Summary Order in DRC-07 vide ref no. ZD3608241363269 dated 30.08.2024 both issued by the 1st Respondent 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) declare the Form DRC 13 dated 16.12.2024 issued in respect to FY 2019-20 is without authority of law and violative of articles 14, 19(1)(g), 21 and 265 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 stay of operation of impugned Summary Order in DRC-07 vide ref. no. ZD3608241363269 dated 30.08.2024 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.

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 stay operation of Form DRC 13 dated 16.12.2024 issued in respect to FY 2019-20 by the Respondent No. 1 to Respondent No. 3 and consequently allow the petitioner to operate their bank account.

Counsel for the Petitioner: SRI V.VEERESHAM

Counsel for the Respondents Nos.1 & 2: SRI SWAROOP OORILLA, Special

Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

Counsel for the Respondents No.3: --

W.P.NO: 2142 OF 2025

Between:

M/s. Nano Hospitals Private Limited, A partnership firm Having its office at H No. 7-157/B and C, Shyam Karan Road, Anand Bagh Ameerpet, Hyderabad, Telangana 500016 Represented by its Director, Sri Mali Srinivas Reddy, S/o. Sri Mali Amrutha Reddy, Aged about 62 years, R/o. Hyderabad.

...PETITIONER

AND

1. The Assistant Commissioner of State Taxes, Punjagutta, Punjagutta Division, Hyderabad, Telangana
2. The Assistant Commissioner of State Taxes, Punjagutta II, Punjagutta, Hyderabad, Telangana

3. State of Telangana, Rep. by its Principal Secretary (Revenue) Department, Telangana, Secretariat Buildings, Hyderabad
4. Union of India, represented by its Secretary, Ministry of Finance, Department of Revenue, Central Secretariat, New Delhi

...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 the unsigned Show Cause Notice in Form No. DRC-01 bearing Ref No. ZD3605240803486 dated 31-05-2024 and its consequent Order under Form No. DRC-07 bearing Reference No. ZD360824149111J dated 31-08-2024 dated passed by the Respondent No. 1 for the Financial year 2019-20 as being void, illegal, arbitrary without jurisdiction, without authority of law apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India and non est in the eye of law and consequently set aside the same.

(Amended Prayer as per Court Order dt: 28-02-2025, Vide IA.No.2 of 2025, in WP.No.2142 of 2025)

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 action including collection of tax pursuant to the Show Cause Notice in Form No. DRC-01 bearing Ref No. ZD3605240803486 dated 31-05-2024 and its consequent Order under Form No. DRC-07 bearing Reference No. ZD360824149111J dated 31-08-2024 dated passed by the Respondent No. 1 for the Financial year 2019-20.

Counsel for the Petitioner: SRI A.V.RAGHU RAM

Counsel for the Respondent Nos.1 to 3: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

Counsel for the Respondent No.4: SRI B.MUKHERJEE FOR SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

W.P.NO: 2170 OF 2025

Between:

M/s. Nano Hospitals Private Limited, A partnership firm Having its office at H No. 7-157/E and C, Shyam Karan Road, Anand Bagh Ameerpet, Hyderabad, Telangana 500016 Represented by its Director, Sri Mali Srinivas Reddy, S/o. Sri Mali Amrutha Reddy, Aged about 62 years, R/o. Hyderabad.

...PETITIONER

AND

1. The Assistant Commissioner of State Taxes, Punjagutta, Punjagutta Division, Hyderabad, Telangana
2. The Assistant Commissioner of State Taxes, Punjagutta II, Punjagutta, Hyderabad, Telangana
3. State of Telangana, Rep. by its Principal Secretary (Revenue) Department, (C.T) Telangana, Secretariat Buildings, Hyderabad.
4. Union of India, represented by its Secretary, Ministry of Finance, Department of Revenue, Central Secretariat, New Delhi

...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 the unsigned Show Cause Notice in Form No. DRC-01 bearing Ref No. ZD3611210182209 dated 13-11-2021 and its consequent unsigned Order under Form No. DRC-07 bearing Reference No. ZD361223063583G dated 29-12-2023 passed by the Respondent No. 1 under the provisions of the CGST/TGST Act, 2017 for the Financial year 2017-18 as being void, illegal, arbitrary without jurisdiction, without authority of law apart from being violative of Articles 14 19(1)(g) and 265 of the Constitution of India and non est in the eye of law and consequently set aside the same.

(Amended Prayer as per Court Order dt: 28-02-2025, Vide IA.No.2 of 2025, in WP.No.2170 of 2025)

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 action including collection of tax pursuant to the Show Cause Notice in Form No. DRC-01 bearing Ref No. ZD3611210182209 dated 13-11-2021 and its consequent Order under Form No. DRC-07 bearing Reference No.

ZD361223063583G dated 29-12-2023 dated passed by the Respondent No. 1 for the Financial year 2017-18.

Counsel for the Petitioner: SRI A.V.RAGHU RAM

Counsel for the Respondent Nos.1 to 3: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

Counsel for the Respondent No.4: SRI B.MUKHERJEE FOR SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

W.P.NO: 2212 OF 2025

Between:

M/s. Sri Krishna Agencies, 1-8-538/2, Lane Opp to Sapthagiri Nilayam, Chikkadpally, Hyderabad, Telangana- 500 020, represented by its Proprietor, Sri A.N.Sunil.

...PETITIONER

AND

1. Assistant Commissioner (ST), Hyderguda - Ashok Nagar Circle, Hyderabad, Telangana.
2. The State of Telangana, represented by its Principal Secretary, Revenue Department (Commercial Taxes), Telangana 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 a Writ or Order or direction particularly one in the nature of Writ of Mandamus setting aside the impugned Assessment Order passed by the first respondent in Form GST DRC - 07, in Reference No.ZD3604240753287, vide DIN No. GST/36ANBPN6852F1ZX/19/1, dated 29.04.2024, in raising a demand of tax amounting to Rs.56,04,826/-, (IGST amounting to Rs.46,77,040/- Plus CGST amounting to Rs.4,63,893/- Plus SGST amounting to Rs.4,63,893/-) and also penalty of Rs.5,60,482/-, (IGST amounting to Rs.4,67,704/- Plus CGST amounting to Rs.46,389/- Plus SGST amounting to Rs.46,389/-), thus totaling to Rs.61,65,308/-, for the tax period 2018-19, that have been uploaded in the GST portal without digitally signed which is contrary to the Rule 26 (3) of the CGST Rules 2017, as illegal ,arbitrary, ab initio void, contrary to the provisions of CGST Act and Rules, 2017 and TGST Act and Rules, 2017, contrary to the law laid down by the judicial pronouncement of this Honble Court and Honble High Courts of Delhi, Bombay and Andhra Pradesh and without authority of law.

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 pending disposal of the Writ Petition grant stay of all further proceedings arising in pursuance of the impugned Assessment Order passed by the first respondent in Form GST DRC - 07, in Reference No.ZD3604240753287, vide DIN No. GST/36ANBPN6852F1ZX/19/1, dated 29/04/2024, for the tax period 2018-19.

Counsel for the Petitioner: SRI S.SURI BABU

Counsel for the Respondents: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

W.P.NO: 2217 OF 2025

Between:

M/s. Nano Hospitals Private Limited, A partnership firm Having its office at H No. 7-157/B and C, Shyam Kazan Road, Anand Bagh Ameerpet,Hyderabad, Telangana 500016 Represented by its Director, Sri Mali Srinivas Reddy, S/o. Sri Mali Amrutha Reddy, Aged about 62 years, R/o. Hyderabad.

...PETITIONER

AND

1. The Assistant Commissioner of State Taxes, Punjagutta, Punjagutta Division, Hyderabad, Telangana
2. The Assistant Commissioner of State Taxes, Punjagutta II, Punjagutta, Hyderabad, Telangana
3. State of Telangana (CT), Rep. by its Principal Secretary (Revenue) Department, Telangana, Secretariat Buildings, Hyderabad.
4. Union of India, represented by its Secretary, Ministry of Finance, Department of Revenue, Central Secretariat, New Delhi

...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 the unsigned Show Cause Notice in Form No. DRC-01 bearing Ref No. ZD3611210206603 dated 13-11-2021 and its consequent Order under Form No. DRC-07 bearing Reference No. ZD360524002192V dated 30-04-2024 passed by the Respondent No. 1 for the Financial year 2018-19 as being void, illegal, arbitrary without jurisdiction, without authority of law apart from being

violative of Articles 14, 19(1)(g) and 265 of the Constitution of India and non est in the eye of law and consequently set aside the same.

(Amended Prayer as per Court Order dt: 28-02-2025, Vide IA.No.2 of 2025, in WP.No.2217 of 2025)

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 action including collection of tax pursuant to the Show Cause Notice in Form No. DRC-01 bearing Ref No. ZD3611210206603 dated 13-11-2024 and its consequent Order under Form No. DRC-07 bearing Reference No. ZD360524002192V dated 30-04-2024 dated passed by the Respondent No. 1 for the Financial year 2018-19.

Counsel for the Petitioner: SRI A.V.RAGHU RAM

Counsel for the Respondent Nos.1 to 3: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

Counsel for the Respondent No.4: SRI B.MUKHERJEE FOR SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

W.P.NO: 2246 OF 2025

Between:

M/s.Tekskills India Private Limited, rep. by its Director Sri P Ramakrishna, Sy.No.1050, Plot No.S-2, 505, 5th Floor, Manjeera Trinity Corporate, JNTU Hi Tech City Road, KPHB 3 Phase, Kukatpally, Hyderabad, Telangana-72.

...PETITIONER

AND

1. The State of Telangana, represented by its Principal Secretary, Revenue (CT) Department, Secretariat, Hyderabad, Telangana.
2. The Assistant Commissioner (ST), Madhapur-III Circle, Hyderabad Rural Division, 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 particularly one in the nature of Writ of Mandamus declaring the action of the 2nd respondent in passing the impugned order dated 30.12.2023 in DRC-07 for the year 2017-18 under the CGST/SGST

Act, 2017 in disallowing the Input Tax Credit as illegal, without authority of law and in violation of the principles of natural justice 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 the impugned order dated 30.12.2023 in DRC-07 for the year 2017-18 passed by the 2nd respondent.

Counsel for the Petitioner: SRI B.KRISHNA REDDY

Counsel for the Respondents: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

W.P.NO: 2360 OF 2025

Between:

M/s. Sri Venkateswara Industries, H.No.11-5-247/3A/NR, First Floor, Bhavani Nagar, Moosapet, Medchal Malkajgiri, Telangana- 500018 Represented by its Proprietor, Mr. Kolliboina Thirupathaiah, aged about 38 years S/o. Veenkataiah R/o. Flat No. 102, Vaishnavi, Sri Sai Baba Colony, Kukatpally, Medchal-Malkajgiri- 500072

...PETITIONER

AND

1. The Assistant Commissioner ST, Balanagar Circle, Hyderabad Rural Division, 4th Floor, South Wing, Gaganvihar Building, Nampally, Hyderabad- 500 001
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

- (i) declaring un signed Show cause notice in Form DRC 01 vide Ref no. ZD360522022418L dated 31.05.2022 and an unsigned impugned Summary Order in DRC-07 vide ref. no. ZD361223017644M dated 11.12.2023 both issued by the 1st Respondent 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.

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 Summary Order in DRC-07 vide ref. no. ZD361223017644M dated 11.12.2023 issued by the Respondent No. 1 for the tax period 2017-18 under CGST/IGST 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: M/s SANISETTY VENKATA SOWMYA

Counsel for the Respondents: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

W.P.NO: 2363 OF 2025

Between:

M/s. Shiva Sai Agro Agencies, 6-6-41/6, Near Natraj Theatre, Bhuktapur, Adilabad, Telangana- 504001 Represented by its Proprietor, Mr. Bhujbale Madhav Rao, aged about 48 years, S/o. Dhondiba, R/o. 10-57, Kota-K, Kowtha (Khurd), Sonala, Adilabad, Telangana- 504 304

...PETITIONER

AND

1. The Assistant Commissioner ST, Adilabad Circle, Adilabad Division, H.No. 9-6, 2nd Floor, Chandra Hero Complex, Sai Nagar, Dasnapur, Adilabad- 504001
2. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana
3. HDFC Bank Ltd., Represented by its Manager, Adilabad Branch, 6-2-57, Cinema Road, Adilabad- 504001

...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

- (i) declaring un signed Show cause notice in Form DRC 01 vide Ref no. ZD3605220188569 dated 30.05.2022 and an unsigned impugned

Summary Order in DRC-07 vide ref. no. ZD361223072053S dated 31/12/2023 both issued by the 1st Respondent 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) declare the Form DRC 13 dated 16/12/2024 issued in respect to FY 2017-18 is without authority of law and violative of articles 14, 19(1)(g), 21 and 265 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 stay operation of Form DRC 13 dated 16/12/2024 issued in respect to FY 2017-18 by the Respondent No. 1 to Respondent No. 3 and consequently allow the petitioner to operate their bank account.

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 stay of operation of impugned Summary Order in DRC-07 vide ref. no. ZD361223072053S dated 31/12/2023 issued by the Respondent No. 1 for the tax period 2017-18 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 V.VEERESHAM

Counsel for the Respondent Nos.1 & 2: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

Counsel for the Respondent No.3: --

W.P.NO: 2530 OF 2025

Between:

M/s. Warangal Spices Company Private Limited, 6/45, Near New Grain Market, Enumamula, Warangal - 506 002. Rep. by its Managing Director Mr.Balaraman Sridharan aged 49 years

...PETITIONER

AND

1. The Assistant Commissioner (ST), Mehdipatna-II Circle, Hyderabad,
2. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad.
3. The Union of India, Rep. by its Secretary, Department of Revenue, Ministry of Finance, New Delhi,
4. 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.
5. The Deputy Branch Manager, ICICI Bank Limited, D.No.9-1-3,4,5,6,7, Warangal Central, JPN Road, Warangal - 506 002

...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 passing the Order, dated 27.04.2024, the Summary of the Order in Form GST DRC-07, dated 27.04.2024 and the Proceedings, dated 27.04.2024 levying SGST/CGST and Penalty, and the Order, dated 27.04.2024, the Summary of the Order in Form GST DRC-07, dated 27.04.2024 and the Proceedings, dated 27.04.2024, levying IGST and Penalty, for the tax period 2018-19 under the SGST/CGST/IGST Act 2017, without any signature either physical or digital, is not valid in the eye of law,

(2) the action of the 1st Respondent in passing the Orders, without even issuing Form GST DRC-01A as contemplated under Rule 142(1A) of the SGST/CGST/IGST Rules 2017, is not valid in the eye of law,

(3) the action of the 1st Respondent in issuing Notices and passing the Orders, without generating DIN in the Notices and Orders as per Circular No.128/47/2019-GST, dated 23.12.2019 and as per W.P.No.320 of 2022, dated 18.07.2022 of the Hon'ble Supreme Court, are not valid,

(4) the action of the 1st Respondent in uploading the Notices and Orders in GST Portal in Additional Notices and Orders instead of Notices and Orders, is not valid in the eye of law,

- (5) the action of the 1st Respondent in not serving the Notices and Orders in physical mode, simply uploaded the same in the GST Portal, is not a valid service.
- (6) the action of the 1st Respondent in issuing two notices and passing two orders for the same tax period 2018-19 under the SGST/CGST/IGST Act 2017 as null and void.

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 operation of the Order, dated 27.04.2024, the Summary of the Order in Form GST DRC-07, dated 27.04.2024 and the Proceedings, dated 27.04.2024 for SGST/CGST and the Order, dated 27.04.2024, the Summary of the Order in Form GST DRC-07, dated 27.04.2024 and Proceedings, dated 27.04.2024 for IGST passed by the 1st Respondent, for the tax period 2018-19 under the SGST/CGST/IGST Act 2017, pending disposal of the above Writ Petition, as otherwise, the Petitioner will be put to severe loss and hardship.

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 direct the 1st Respondent to revoke the Garnishee Notice Ref.No.GST/MPD-2/11/110/2024- 25 dated 20.01.2025 issued by the 1st Respondent to the 5th Respondent, pending disposal of the above Writ Petition, as otherwise, the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: SRI SHAIK JEELANI BASHA

Counsel for the Respondent Nos.1 & 2: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

Counsel for the Respondent No.3: SRI B.MUKHERJEE FOR SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.4: SRI DOMINIC FERNANDES, SENIOR SC FOR CBIC

Counsel for the Respondent No.5: --

W.P.NO: 2681 OF 2025

Between:

M/s. Maanasa Constructions, Represented by its Managing Partner, Mr. K. Nagendra Rao, Gautham Nagar, No. 20-1/202 Meghana Plaza, Near electrical Sub Station, Malkajgiri, Hyderabad, Medchal-Malkajgiri, Telangana 500047.

...PETITIONER

AND

1. Union of India, Rep. by its Secretary, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi 110 001.
2. The State Tax Officer, Malkajgiri N 2, Malkajgiri, Medchal-Malkajgiri District, 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 of mandamus or any other appropriate writ, order or direction declaring a the action of the 2nd Respondent in issuing the Order vide Ref. No ZD360824122913A dated 28.08.2024 as illegal, contrary to law, arbitrary, without authority, against the principles of natural justice and violative of Article 14 of the Constitution of India and consequentially quash the said order passed by the 2nd Respondent.

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 Order vide Ref.No. ZD360824122913A dated 28.08.2024 issued by the 2nd Respondent pending disposal of the writ petition.

Counsel for the Petitioner: SRI RAJA SHEKAR RAO SALVAJI

Counsel for the Respondent No.1: SRI B.MUKHERJEE FOR SRI GADI

PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.2: SRI SWAROOP OORILLA, Special Govt

Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

W.P.NO: 2700 OF 2025

Between:

Raman Preeth Singh Bagga (Trade Name C.H. Agency), S/o L. Balwanth Singh Bagga, aged 34 years, 3-6-70/2, Third Floor, Opp. Skyline Apartments, Basheerbagh, Hyderabad, Telangana - 500029.

...PETITIONER

AND

1. The Assistant Commissioner (ST), Basheerbagh-2 Circle, Abids Division, 5-4-435, Old Kakatiya Hotel Building, First Floor, Nampally, Hyderabad -500001, Telangana.
2. The State of Telangana, Rep. by the Principal Secretary to the Government, Revenue (CT) Department, Telangana Secretariat Building, Hyderabad, Telangana.
3. The Union of India, rep. by its Secretary (Finance), 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 an appropriate Writ, Order or Direction, more particularly in the nature of MANDAMUS declaring that the impugned Ex-Parte Assessment Order passed by the First Respondent in Form DRC-07, under S. 73 of the GST Acts, 2017, vide DIN. GST/36AULPB2956M1Z9/2019-20, dated 27-08-2024, for the Financial Year 2019-20, without valid DIN and without Signature/Digital Signature, and without physically serving show cause notice or any other notice on the Petitioner, and imposing tax on exempted goods that to @ 28 per centage and disallowing Input Tax Credit as contrary to law, invalid, not an order in the eye of law, violative of the principles of natural justice, unjust, arbitrary, capricious and illegal and consequently set aside the impugned Order.

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, including recovery of tax and penalty pursuant to the impugned Ex-Parte Assessment Order passed by the First Respondent in Form DRC-07, under S. 73 of the GST Acts, 2017, vide DIN, GST/36AULPB2956M1Z9/2019-20, dated 27-08-2024, for the Financial Year 2019-20.

Counsel for the Petitioner: SRI G.NARENDRA CHETTY

Counsel for the Respondent Nos.1 & 2: SRI SWAROOP OORILLA, Special
Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

Counsel for the Respondent No.3: SRI B.MUKHERJEE FOR SRI GADI
PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

W.P.NO: 2716 OF 2025

Between:

Mrs. Amrutha Valli Miyyapuram, W/o. M Venkata Krishna Rao, Proprietor,
Ms/. Shivanth Fibre Plast, Having office at 97/A Sy No 174 Part, Phase III, IDA
Cherlapally, Medchal Malkajgiri, Telangana -500051

...PETITIONER

AND

1. The Assistant Commissioner (ST), Nacharam-N2 Circle, Malkajgiri Division,
5th floor, East Wing, Gagan Vihar Building, Nampally, Hyderabad-500001
2. The Joint Commissioner of State Tax, Malkajgiri Division, III Floor, CT
Complex, Nampally, Hyderabad-500 001.
3. The Commissioner of State Tax, CT Complex, Nampally, Hyderabad
Telangana-500 001.
4. The State of Telangana, Rep. by its Principal Secretary to Government
Revenue Department (State Tax) Secretariat, Hyderabad -500004
5. Union of India, Through the Principal Secretary to the Government, Ministry of
Finance, Department of Revenue, Udyog Bhavan, North Block, New Delhi-1
10001

...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 particularly one in the nature of a Writ of Mandamus or any other appropriate writ declaring (i) Order along with DRC-07 dated 29.08.2024 vide Reference No. ZD3608241314288 and (ii) Show Cause Notice along with DRC-01 dated 29.05.2024 vide Ref No. ZD3605240607549 which was uploaded on the GST Portal, is unsigned, illegal, in violation of principles of natural justice, without jurisdiction as it is passed without authority of law, in the interest of justice and equity, and in accordance with the scheme of the GST Acts.

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 the impugned Order date. 29.08.2024, vide. Reference No. ZII3608241311288.

DIN - GST/36ACQPM0956P27.R/2019-20 and any coercive steps towards recovery of Rs.1,75,83,992/-, along with interest and penalty against the Petitioner by the Respondents pursuant to the impugned Order dated 29.08.2024.

Counsel for the Petitioner: SRI KARAN TALWAR

Counsel for the Respondent Nos.1 TO 4: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

Counsel for the Respondent No.5: SRI B.MUKHERJEE FOR SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

W.P.NO: 2720 OF 2025

Between:

Raman Preeth Singh Bagga, (Trade Name C.H. Agency), s/o L. Balwanth Singh Bagga, aged 34 years, 3-6-70/2, Third Floor, Opp Skyline Apartments, Basheerbabn, Hyderabad, Telangana 500029.

...PETITIONER

AND

1. The Assistant Commissioner (ST), Basheerbagh-2 Circle, Abids Division, 5-4-435, Old Kakatiya Hotel Building, First Floor, Nampally, Hyderabad 500001, Telangana.
2. The State of Telangana, Rep. by the Principal Secretary to the Government, Revenue (C) Department, Telangana Secretariat Building, Hyderabad, Telangana.
3. The Union of India, rep. by its Secretary (Finance), 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 an appropriate Writ, Order or Direction, more particularly in the nature of MANDAMUS declaring that the impugned Ex-Parte Assessment Order passed by the First Respondent in Form DRC-07, under S. 73 of the GST Acts, 2017, vide DIN GST/36AULPB2956M1Z9/19, dated 27-04-2024, for the Financial Year 2018-19, without valid DIN and without Signature/Digital Signature, and without physically serving the reminders on the Petitioner and without affording opportunity of hearing as required by S. 75(4) of the GST Acts, 2017, and even on merits as being contrary to law, invalid, not an order in the eye of law, violative of the principles of natural justice, unjust, arbitrary, capricious and illegal and consequently set aside the impugned Order.

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, including recovery of tax and penalty pursuant to the impugned Ex-Parte Assessment Order passed by the First Respondent in Form DRC-07, under S. 73 of the GST Acts, 2017, vide DIN GST/36AULPB2956M1Z9/19, dated 27-04-2024, for the Financial Year 2018-19.

Counsel for the Petitioner: SRI G.NARENDRA CHETTY

Counsel for the Respondent Nos.1 & 2: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

Counsel for the Respondent No.3: SRI B.MUKHERJEE FOR SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

W.P.NO: 2750 OF 2025

Between:

M/s. Nagarjuna Trading Company, Sy.No.90/1, Serilingampally Mandal, Gachebowli, Near Citizen Hospital, Hyderabad, Rangareddy District, Telangana - 500032 Rep. by its Partner, Mr.Bhanu Prasad Kallem aged about 41 years

...PETITIONER

AND

1. The Assistant Commissioner (ST), Madhapur -5 Circle, Madhapur Division, Hyderabad, Telangana.
2. The Deputy Commissioner (ST) - 1, Enforcement Wing, Office of the Commissioner of Commercial Taxes, M.J.Road, Opp to Gandhi Bhavan, Hyderabad.
3. The Deputy Commissioner (ST), Enforcement - 5, Additional Commissioner (ST)-2 Division, Commissioner (ST), Hyderabad
4. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad.
5. The Branch Head, Indusind Bank Ltd, Ground Floor, Shop No.4-89 and 89/1 B, Tejha Heights, Chandanagar Branch, Rangareddy District, Hyderabad-500050 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 Writ of Mandamus or any other appropriate Writ or Order or Direction declaring.

- (i) the action of the Respondents 1 to 3, in passing the Orders, dated 30.04.2024 for the tax period 2018-19, without even issuing Form GST DRC-01A as contemplated under Rule 142(1A) of the Rules 2017,
- (ii) without signature of the officers concerned in the Notices and Orders except the Order passed by the 1st Respondent dated 30.04.2024, and
- (iii) without DIN and without even granting sufficient opportunity of being heard to the Petitioner,
- (iv) all the Notices and Orders were uploaded in Additional Notices and Orders window instead of Notices and Orders window, as arbitrary, contrary to the provisions of the CGST/SGST Acts 2017, and contrary to the Article 14, 19 (1) (g) 21 and 265 of Constitution of India and consequently set-aside the Orders of the Respondents 1 to 3 dated 30.04.2024 (different Proceedings by three different Officers) passed for the tax period 2018-19 as illegal, arbitrary, contrary to the Provisions of the Act, null and void.

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 operation of the Orders, dated 30.04.2024, passed by the Respondents 1 to 3 for the tax period 2018-19, under CGST / SGST / IGST Acts, 2017, pending disposal of the above Writ Petition, as otherwise, the Petitioner will be put to severe loss and hardship.

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 Garnishee Notice dated 17.12.2024 issued by the 1st Respondent to 5th Respondent, who has issued intimation dated 21.12.2024, withholding an amount of Rs.8,72,59,295/-, from the Account of the Petitioner, bearing No.201002841596, pending disposal of the above Writ Petition, as otherwise, the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: SRI SHAIK JEELANI BASHA
 Counsel for the Respondent Nos.1 TO 4: SRI SWAROOP OORILLA, Special
 Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP
 Counsel for the Respondent No.5: ---

W.P.NO: 2780 OF 2025

Between:

M/s. Samma Traders, A proprietary Concern Having its office at 13-6-839/1/B2, SBA Garden, Kamela Road, Karwan, Hyderabad - Telangana - 500 006 Represented by its Proprietor Nerupati Sammalah S/o. Nerupati Rajaiah, Aged about 52 Years, R/o. Hyderabad

...PETITIONER

AND

1. State Tax Officer, Medhipatnam - I Circle, Charminar Division, Hyderabad, Telangana
2. Commissioner of Commercial Taxes, State of Telangana, C.T. Complex, Nampally, Hyderabad- 500001
3. State of Telangana, Rep. by its Principal Secretary (Revenue)(CT) Department, Telangana, Secretariat Buildings, 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 a writ, order or direction, more particularly in the nature of a writ of mandamus declaring the Show Cause Notice in Form No. DRC-01 bearing Ref No. ZD3605240551978 dated 28-05-2024 and its consequent Order under Form No. DRC-07 bearing Reference No. ZD360824119679T dated 28-08-2024 dated passed by the Respondent No. 1 for the Financial year 2019-20 as being void, illegal, arbitrary without jurisdiction and non est in the eye of law 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 stay all further action including collection of tax pursuant to the Show Cause Notice in Form No. DRC-01 bearing Ref No. ZD3605240551978 dated 28-05-2024 and its consequent Order under Form No. DRC-07 bearing Reference No. ZD360824119679T passed by the Respondent No. 1 for the Financial year 2019-20.

Counsel for the Petitioner: SRI M.NAGA DEEPAK

**Counsel for the Respondents: SRI SWAROOP OORILLA, Special Govt Pleader
for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP**

W.P.NO: 2794 OF 2025

Between:

M/s. Samma Traders, A proprietary Concern Having its office at 13-6-839/1/B2, SBA Garden, Kamela Road, Karwan, Hyderabad - Telangana - 500 006 Represented by its Proprietor Nerapati Sammaiah S/o. Nerupati Rajaiah, Aged about 52 Years, R/o. Hyderabad

...PETITIONER

AND

1. The Assistant Commissioner of State Taxes, Medhipatnam - I Circle, Charminar Division, Hyderabad, Telangana
2. Commissioner of Commercial Taxes, State of Telangana, C.T. Complex, Nampally, Hyderabad- 500001
3. State of Telangana, Rep. by its Principal Secretary (Revenue) (CT)Department, Telangana, Secretariat Buildings, 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 a writ, order or direction, more particularly in the nature of a writ of mandamus declaring the Show Cause Notice in Form No. DRC-01 bearing Ref No. ZD360524083687V dated 31-05-2024 and its consequent Order under Form No. DRC-07 bearing Reference No. ZD360824086302A dated 22-08-2024 dated passed by the Respondent No. 1 for the Financial year 2019-20 as being void, illegal, arbitrary without jurisdiction and non est in the eye of law 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 stay all further action including collection of tax pursuant to the Show Cause Notice in Form No. DRC-01 bearing Ref No. ZD360524083687V dated 31-05-2024 and its consequent Order under Form No. DRC-07 bearing Reference No.

ZD360824086302A dated 22-08-2024 passed by the Respondent No. 1 for the Financial year 2019-20.

Counsel for the Petitioner: SRI M.NAGA DEEPAK

Counsel for the Respondents: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

W.P.NO: 2848 OF 2025

Between:

M/s. Golechha And Sons, Shed No. 46, Plot No. 10, Phase II, IDA Charlapalli, Hyderabad, Medchal Malkajgiri, Telanagana-500051 Represented by its Managing Partner, Shri Vardhaman Praveen Golechha S/o Praveen Gulechha, Aged about 41 years, R/o. H No. Plot No. 60, Temple Rock Enclave Tarbund, Tirumalgiri, Hyderabad-500009

...PETITIONER

AND

1. The State Tax officer 2, Malkajgiri 1 Circle C.T. Complex, Nampally, Hyderabad - 500 001
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 dire more particularly one in the nature of a writ of Mandamus declaring that impugned SCN in Form DRC-01 bearing Reference No. ZD3605240623777 dated 30.05.2024 and impugned Order inForm GST DRC-07 vide Ref No. ZD360824095557Q dated 24.08.2024 passed by the 1st Respondent under the provisions of CGST/TGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction, violative of the principles of natural justice apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to 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 stay operation of impugned Order in Form GST DRC-07 vide Ref No. ZD360824095557Q dated 24.08.2024 passed by the Respondent No.1.

Counsel for the Petitioner: SRI P.VENKATA PRASAD FOR SRI MD SHABAZ
 Counsel for the Respondents: SRI SWAROOP OORILLA, Special Govt Pleader
 for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

W.P.NO: 2864 OF 2025

Between:

M/s. VERTEX HOMES LTD, Vertex Corporate, 4th Floor, Plot No. 8 and 9,
 Jubilee Enclave, Opp. Hitex Entrance, Madhapur, Hyderabad, Telangana.
 Rep. by its Joint Managing Director, Sri. Chakka Guru Murali Mohan, S/o.
 Late C. Sankaraiah, Aged about 58 years.

...PETITIONER

AND

1. The Deputy Commissioner(ST), Punjagutta STU-3, Punjagutta, Gachibowli Division, Hyderabad, Telangana State.
2. The Assistant Commissioner (ST), Jubilee Hills -I, Punjagutta, Hyderabad.
3. State of Telangana, Rep by its Principal Secretary, Revenue (CT) Department, Secretariat Building, Saifabad, Hyderabad, Telangana.
4. Union of India, Represented by its Secretary, Ministry of Finance, 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 an appropriate writ, order or direction particularly in the nature of Writ of MANDAMUS i) declaring the action of the Deputy Commissioner (ST), Punjagutta STU-3 No. ZD3604240887606 Dated 30-04-2024 -1st Respondent herein under section 73 of the TSGST Act and CGST Act r/w Rule 142 of TSGST and CGST Rules 2017 as the impugned order is passed by an officer who has not heard the Petitioner and not considered the material placed by the Petitioner and the impugned order and the show cause notice not having any digital signature and show cause notice not having the date and the DRC-01A was not issued, the Respondent has issued the show cause notice in a hasty manner which is completely bad in law ii) to declare GSTR -2A and 3B and section 16(2)(c) as illegal, arbitrary, improper, contrary to GST Act 2017, iii) to declare section 16(2)(c), Section 41 as ultravires articles 14, 19(1)(g), 21, 265 and 300-A of the Constitution of India and also as illegal, arbitrary, improper, unjust, unfair, contrary to GST Act and Rules 2017 and consequently to set aside the adjudication order dated 30-04-2024.

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 collection of the disputed tax, penalty and interest pending disposal of the writ petition.

Counsel for the Petitioner: SRI M.V.J.K.KUMAR

Counsel for the Respondent Nos.1 TO 3: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

Counsel for the Respondent No.4: SRI B.MUKHERJEE FOR SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

W.P.NO: 2867 OF 2025

Between:

M/s Vertex Homes Ltd, Vertex Corporate, 4th Floor, Plot No. 8 and 9, Jubilee Enclave, Opp Hitex Entrance, Madhapur, derabad, Telangana Rep. by its Joint Managing Director, Sri. Chakka Guru Murali Mohan, S/o. Late C. Sankaraiah, Aged about 58 years,

...PETITIONER

AND

1. The Deputy Commissioner (ST), Punjagutta STU-3, Punjagutta, Gachibowli Division, Hyderabad, Telangana State.
2. The Assistant Commissioner (ST), Jubilee Hills -I, Punjagutta, Hyderabad.
3. State of Telangana, Rep by its Principal Secretary, Revenue (CT) Department, Secretariat Building, Saifabad, Hyderabad, Telangana.
4. Union of India, Represented by its Secretary, Ministry of Finance, 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 an appropriate Writ, Order or direction preferably a Writ in the nature of Writ of MANDAMUS i) declaring the action of the 2nd Respondent in not dealing with the contentions putforth by the Petitioner and the material evidence that is filed during personal hearing and not considering the request made by the Petitioner which is an inadvertent mistake done by the Petitioner claimed the ITC under the head Inward Supplies from ISD under 4 (A) (4) instead of claiming under All Other ITC under 4 (A) (5), as also impugned order and the show cause notice illegal and the Show Cause Notice is issued without issuing the DRC-01A, and passed the Order in DRC-07 in a hasty manner which is completely bad in law ii)

to declare section 16(2)(c) and as ultravires articles 14, 19(1)(g), 21, 265 and 300-A of the Constitution of India and also as illegal, arbitrary, improper, unjust, unfair, contrary to GST Act and Rules 2017 and consequently to set aside the adjudication order dated 30-04-2024.

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 grant stay of collection of the disputed tax, penalty and interest pending disposal of the writ petition.

Counsel for the Petitioner: SRI M.V.J.K. KUMAR

Counsel for the Respondent Nos.1 TO 3: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

Counsel for the Respondent No.4: SRI B.MUKHERJEE FOR SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

W.P.NO: 2931 OF 2025

Between:

M/s. Hargun Agro Industries Private Limited, 7-4-150 4, Part IA, Rajendra Nagar, Gaganpahad, Rangareddy, Telangana-500077 Represented by its Director, Mr. Ricky Singh, S/o. Harjeet Singh Aged 42 years, R/o, H.No.8-2-695/E/5A, Plot No.205, Road No.12, Banjara Hills Hyderabad, Telangana-500034.

...PETITIONER

AND

1. The Assistant Commissioner of State Tax, Malkajgiri Circle-1 (ST), Malkajgiri Division, 51h Floor, C.T. Complex, Nampally, Hyderabad, Telangana- 500 001.
2. The Deputy Commissioner of State Tax, Saroov Nagar Division, 3rd Floor, Gaganvihar Complex, Nampally Hyderabad, Telangana-500082.
3. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana- 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 a writ, order, or direction or more particularly one in the nature of writ of mandamus declaring

- i. That the Order in Form GST DRC-07 reference No. ZD360424050148I dt.24.04.2024 passed by the Respondent No. 1 under the provisions of CGST/TGST Act, 2017 as being void, arbitrary and being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside the same and/or pass such further or other order(s) as this Hon'ble Court may deem fit and proper in the circumstances of the case.
- ii. The Show Cause notice vide Reference No. ZD361223054119K dated 28.12.2023 issued by the Respondent No. 1 under the provisions of CGST/TGST Act, 2017 as being void, arbitrary and being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to 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 stay operation of be pleased to stay operation of impugned Order vide Form GST DRC-07 dt.24.04.2024 reference No. ZD360424050148I issued by the Respondent No.1.

Counsel for the Petitioner: SRI P.VENKATA PRASAD FOR SRI MD SHABAZ
Counsel for the Respondents: SRI SWAROOP OORILLA, Special Govt Pleader
for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

W.P.NO: 2939 OF 2025

Between:

M/s. VERTEX HOMES PRIVATE LTD., Vertex Corporate, 4th Floor, Plot No. 8 and 9, Jubilee Enclave, Opp Hitex Entrance, Madhapur, Hyderabad, Telangana. Rep. by its Joint Managing Director, Sri. Chakka Guru Murali Mohan, S/o. Late C. Sankaraiah, Aged about 58 years

...PETITIONER

AND

1. The Deputy Commissioner (ST), Punjagutta STU-3, Punjagutta, Gachibowli Division, Hyderabad, Telangana State.
2. The Assistant Commissioner (ST), Jubilee Hills I, Punjagutta, Hyderabad.
3. State of Telangana, Rep by its Principal Secretary, Revenue (CT) Department, Secretariat Building, Saifabad, Hyderabad, Telangana.

4. Union of India, Represented by its Secretary, Ministry of Finance, 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 an appropriate writ, order or direction particularly in the nature of Writ of MANDAMUS i) declaring the action of the Respondents in passing the impugned dated 30-12-2023 which is passed by an officer and who has not issued the show cause notice and who has not given any personal hearing and the first appellate authorities are not being notified as per section 3 of the GST Act, filing of appeal would be nugatory ii) to declare section 16(2)(c) and 41 as ultravires to articles 14, 19(1)(g), 21, 265 and 300-A of the Constitution of India and iii) to declare Notification No. 9/2023-Central Tax dated 31-03-2023 and Notification No. 56/2023-Central Tax dated 28-12-2023 has been ultravires to section 168-A of the GST Act 2017 and iv) to declare the impugned order as illegal, arbitrary, unjust, improper, unfair, contrary to the principles of natural justice, violative of provisions of the GST Act and Rules and violative of articles 14, 19(1)(g), 21, 265 and 300-A of the Constitution of India and consequently to 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 the disputed demand of Rs. 6,17,48,543.64 [Rs. 3,21,80,791.28 (SGST) and Rs. 2,95,67,752.36 (CGST)] pending disposal of the writ petition.

Counsel for the Petitioner: SRI M.V.J.K.KUMAR

Counsel for the Respondent Nos.1 TO 3: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

Counsel for the Respondent No.4: SRI B.MUKHERJEE FOR SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

W.P.NO: 2956 OF 2025

Between:

M/s. Rockhopper Renewables (India) Private Limited, Sy. No.78 to 82, 108,110 to 112, 115 to 117, 119, 126, Andole Mandal, Dakoor Village, Medak District, Telangana-502270. Rep. by its Director, Mr.Venkat N.K.K., aged about 42 years.

...PETITIONER

AND

1. The Joint Commissioner (ST), Nizamabad, Telangana.
2. The Appellate Joint Commissioner (ST), Secunderabad Division, Hyderabad.
3. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad.
4. The Union of India, Rep. by its Secretary, Ministry of Finance, North Block, New Delhi - 110 001.
5. 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.

...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, (i) the action of the 1st Respondent in passing the Orders, dated 26.07.2023, the Summary of the Orders in Form GST DRC-07, dated 26.07.2023 and Annexure to GST DRC-07 dated Nil, passed by the 1st Respondent, levying CGST/SGST under Section 73 of the CGST/SGST Act, 2017, for the tax period 2017-18, without even issuing Form GST DRC-01A as contemplated under Rule 142(1A) of the Rules 2017, without signature of the officer concerned in the Notice and the Orders, dated 26.07.2023, the Summary of the Orders in Form GST DRC-07, dated 26.07.2023 and Annexure to GST DRC-07 dated Nil, passed by the 1st Respondent, and without DIN and without even providing sufficient opportunity of being heard to the Petitioner, as arbitrary, contrary to the provisions of the CGST/SGST Acts 2017, and contrary to the Article 14, 19 (i) (g), 21 and 265 of Constitution of India and consequently set-aside the Orders of the 1st Respondent dated 26.07.2023 for the tax period 2017-18 as illegal, arbitrary, without jurisdiction, null and void and pass such other order or orders as the Hon'ble Court may deems fit and proper in the circumstances of the case. (ii) Against the Orders of the 1st Respondent the appeal lies before the Appellate Tribunal under Section 112 of the CGST/SGST Acts, 2017 and however

the Statutory appeal was preferred by the Petitioner before the 2nd Respondent cannot be entertained as the same rank officer that of the 1st Respondent herein and 2nd Respondent did not even return the appeal papers as not maintainable.

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 Operation of the Orders, dated 26.07.2023, Summary of the Orders in Form GST DRC-07, dated 26.07.2023 and Annexure to GST DRC-07 dated Nil, passed by the 1st Respondent, for the tax period 2017-18 under the CGST/SGST 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 SHAIK JEELANI BASHA

Counsel for the Respondent Nos.1 TO 3: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

Counsel for the Respondent No.4: SRI B.MUKHERJEE FOR SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.5: SRI DOMINIC FERNANDES, SENIOR SC FOR CBIC

W.P.NO: 2995 OF 2025

Between:

M/s. Sainath Ginning and Pressing Factory, 4-5-13/8 /SY NO, 29A Rampur Road, Adilabad Telangana- 504001. Rep by its Proprietor, Kotawar Sandeep

...PETITIONER

AND

1. Assistant Commissioner (ST), Adilabad Circle, Adilabad Division, Telangana
2. State Tax Officer, Adilabad Circle, Adilabad Division, Telangana.
3. State of Telangana, Rep. by its Principal Secretary to Government, Revenue (CT-II) Department, Secretariat Hyderabad
4. Union of India, Rep. by the Secretary, Ministry of Finance, No.136-A North Block, New Delhi.
5. The Branch Manager, Karur Vysya Bank, Door No.3-2-24, Station Road, Adilabad, Adilabad District, Telangana- 504001.

...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 in the nature of MANDAMUS declaring the action of the 1st Respondent in passing the impugned order dated 30/4/2024 for the year 2018-19 as improper illegal contrary to facts, violate of principles of natural justice and unsigned 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 suspend the Garnishee Notice in FORM DRC-13, dated 12/12/2024, relating to the years 2018-19 under the CGST and SGST Acts, 2017, in respect of the Petitioner's Current A/C No. 1459135000002870, issued by the 1st Respondent to the 5th Respondent Bank, pending disposal of the above 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 collection of the total disputed tax of Rs.2,55,25,227/- (CGST of Rs.1,27,10,318 and IGST of Rs.1,04,591-).

Counsel for the Petitioner: SRI MUKTINUTALAPATI RAMACHANDRA MURTHY
Counsel for the Respondent Nos.1 TO 3: SRI SWAROOP OORILLA, Special
Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP
Counsel for the Respondent No.4: SRI B.MUKHERJEE FOR SRI GADI
PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA
Counsel for the Respondent No.5: --

W.P.NO: 3000 OF 2025

Between:

M/s. Sainath Ginning and Pressing Factory, 4-5-1.3/R, Sy No 29A, Rampur Road, Adilabarl, Telangana- 504001. Rep by its Proprietor, Kotawar Sandeep

...PETITIONER

AND

1. Joint Commissioner (ST), Adilabad STU, Adilabad Division, Telangana
2. Assistant Commissioner (ST), Adilabad STU Adilabad Division Telangana

3. State of Telangana, Rep. by its Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Hyderabad.
4. Union of India, Rep. by the Secretary, Ministry of Finance, No.136-A, North Block, New Delhi.
5. The Branch Manager, Karur vysya Bank, Door No.3-2-24, Station Road, Adilabad, Adilabad District, Telangana- 544001.

...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 in the nature of Mandamus declaring the action of the 1st Respondent in passing the impugned order dated 30/04/2024 for the year 2018 - 19 as improper, illegal, contrary to facts violative of principles of natural justice and unsigned 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 suspend the Garnishee Notice in FORM DRC-13, dated 12/12/2024, relating to the years 2018-19 under the CGST and SGST Acts 2017 in respect of the petitioners Current A/c No 1459135000002870, issued by the 1st Respondent to the 5th Respondent Bank, pending disposal of the above 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 collection of the total disputed tax of Rs.9,94,088/- (CGST of Rs.4,97,044/- and SGST of Rs. 4,97,044/-).

Counsel for the Petitioner: SRI MUKTINUTALAPATI RAMACHANDRA MURTHY
Counsel for the Respondent Nos.1 TO 3: SRI SWAROOP OORILLA, Special
Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP
Counsel for the Respondent No.4: SRI B.MUKHERJEE FOR SRI GADI
PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA
Counsel for the Respondent No.5: --

W.P.NO: 3012 OF 2025**Between:**

M/s. Virat Interiors, rep. by its Proprietor Vishnu Vadla, Sy.No.39,
Petbasheerbad, Qutbullapur Mandal, R R Dist.

...PETITIONER**AND**

1. The State of Telangana, Rep. by the Principal Secretary, Revenue (CT) Department, Secretariat, Hyderabad, Telangana.
2. The Assistant Commissioner (ST), Malkajgiri-I Circle, Saroornagar Division, 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 a writ or Order or Direction particularly one in the name of Writ of Mandamus declaring the action of the 2nd respondent in passing the impugned order dated 27/04/2024 in DRC-07 for the year 2018-19 determinine the tax liability at Rs 36,29,238/- and the penalty thereon under the CGSTSGST Act, 2017 as illegal, perverse, unsustainable and in violation of the principles of natural justice.

IA NO: 1 OF 2025

Retition 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 of the 2nd respondent dated 27/04/2024 in DRC-07 for the year 2018-19.

Counsel for the Petitioner: SRI B.KRISHNA REDDY
Counsel for the Respondents: SRI SWAROOP OORILLA, Special Govt Pleader
for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

W.P.NO: 3013 OF 2025**Between:**

M/s. Virat Interiors, rep. by its Proprietor Vishnu Vadla, Sy.No.39,
Petbasheerbad, Qutbullapur Mandal, R R Dist.

...PETITIONER**AND**

1. The State of Telangana, rep.by the Principal Secretary, Revenue (CT) Department, Secretariat, Hyderabad, Telangana.

2. The Assistant Commissioner (ST), Malkajgiri-I Circle, Saroonagar Division, 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 a Writ, or Order or Direction particularly one in the nature of Writ of Mandamus declaring the action of the 2nd respondent in passing the impugned orders dated 25.08.2024 in DRC 07 for an amount of Rs.15,79,652/- and another order for an amount of Rs.63,41,705/- for the Financial Year 2019-20 under the CGST/SGST Act 2017 as the two orders simultaneously cannot be sustained in law based on the same material and to quash the same as illegal, perverse, unsustainable and in violation of the principles of natural justice.

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 orders dated 25.08.2024 in DRC 07 for an amount of Rs.15,79,652/- and another order for an amount of Rs.63,41,705/- for the Financial Year 2019-20 under the CGST/SGST Act, 2017.

Counsel for the Petitioner: SRI B.KRISHNA REDDY

**Counsel for the Respondents: SRI SWAROOP OORILLA, Special Govt Pleader
for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP**

W.P.NO: 3015 OF 2025

Between:

M/s.Delta Automation Systems, rep. by its Proprietor N.Veerabhadra Rao,
Plot No.E12 and E13, APIIC/IE, Santhoshi Matha Temple Steet, Patancheru,
Medak District-502 319, Telangana.

...PETITIONER

AND

1. The State of Telangana, rep.by the Principal Secretary. Revenue (CT) Department, Secretariat. Hyderabad, Telangana.
2. The Assistant Commissioner (ST), Medak, 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 passing the impugned order dated 30/12/2023 in DRC-07 for the year 2017-18 under the CGST Act, 2017 as illegal, perverse and is in violation of the principles of natural justice.

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 passed by the 2nd respondent dated 30/12/2023 in DRC-07 for the year 2017-18 under the CGST Act, 2017.

Counsel for the Petitioner: SRI K.LAXMA REDDY

Counsel for the Respondents: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

W.P.NO: 3027 OF 2025

Between:

M/s. SW Steel Merchant, Represented by its Proprietor, Syed Wajid, S/o. Syed Abdul Rahman, aged about 44 years, having address at 4-25-5/1/3, Suleman Nagar, Rajendra Nagar, Rangareddy, Telangana, 500052.

...PETITIONER

AND

1. The State of Telangana, Represented by its Principal Secretary, Commercial Taxes, Secretariat, Hyderabad.
2. The Commissioner of the Commercial Taxes Department, Telangana State, Commercial Taxes Complex, Nampally, Hyderabad-500 001.
3. The Asst Commissioner (State Tax), Rajendranagar-II Circle, Saroornagar Division, Exhibition Gate Road, Nampally, 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 direction or Orders, more particularly in the nature of a writ of Mandamus or any other appropriate Writ, declaring the Orders passed by the

Respondent No.3 vide in Form GST DRC-07 bearing Reference No. ZD360824004318F dt.02/08/2024 for tax period 2020-21, ZD360824004349A dt 02/08/2024 for tax period 2021-22 and ZD360824004374H dt 02/08/2024 for tax period 2022-23, and confirming the demand of Rs.14.58 crores (approximately) of tax along with consequential demands of interest and penalty against the Petitioner Company, that are passed without physical service of the Show Cause Notice and without affording an opportunity of hearing to the Petitioner and that have been uploaded in the GST portal without digital signature or E-signature which is contrary to the Rule 26 (3) of the CGST Rules, 2017, and contrary to the provisions of CGST Act and Rules, 2017 and TGST Act and Rules, 2017, contrary to the law laid down by the judicial pronouncement of this Honourable Court as void ab-initio, illegal, arbitrary, violation of Principles of Natural Justice and Principle of Audi Alteram Partem, and violation of Article 19(1)(g) and 300A 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 grant stay of all further proceedings arising in pursuance of the impugned Assessment Order passed by the Respondent No.3, in Form GST DRC-07 bearing Reference No ZD360824004318F dt.02/08/2024 for tax period 2020-21, ZD360824004349A dt 02/08/2024 for tax period 2021-22 and ZD360824004374H dt 02/08/2024 for tax period 2022-23.

Counsel for the Petitioner: SRI M.UMASHANKAR

Counsel for the Respondents: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

W.P.NO: 3137 OF 2025

Between:

M/s. Smitha Industries, 2-113/7, Road No. 6, Sobhana Colony, Balanagar, Hyderabad, Medchal-Malkajgiri District, Telangana - 500042, rep. by its Proprietor George Pappachen Puthettu.

...PETITIONER

AND

1. The Assistant Commissioner (ST), Ferozguda Circle, Gaganvihar Complex, Opp. Gandhi Bhavan, M.J. Road, Nampally, Hyderabad - 500001.
2. The State of Telangana, Rep. by the Principal Secretary to the Government, Revenue (CT) Department, Telangana Secretariat Building, Hyderabad, Telangana.
3. The Union of India, rep. by its Secretary (Finance), 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 an appropriate Writ, Order or Direction more particularly in the nature of MANDAMUS declaring that the impugned Ex-Parte Assessment Order passed by the First Respondent in Form DRC-07 under Section 73 of the GST Acts, 2017, vide DIN. GST/36ACUPP7345AG1ZY/20, dated 20-08-2024, for the Financial Year 2019-20, without valid DIN, without signature/ digital signature, without affording opportunity of personal hearing, without physically serving show cause notice, is contrary to law, violative of the principles of natural justice, invalid, deemed to have not been issued, not an order in the eye of law, contrary to S. 75(4) of the GST Acts, 2017, arbitrary, capricious, even on merits not sustainable, and illegal 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, including recovery of tax, pursuant to the impugned Ex-Parte Assessment Order passed by the First Respondent in Form DRC-07 under Section 73 of the GST Acts, 2017, vide DIN. GST/36ACUPP7345AG1ZY/20, dated 20-08-2024, for the Financial Year 2019-20.

Counsel for the Petitioner: SRI G.NARENDRA CHETTY
 Counsel for the Respondent Nos.1 & 2: SRI SWAROOP OORILLA, Special
 Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP
 Counsel for the Respondent No.3: SRI B.MUKHERJEE FOR SRI GADI
 PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

W.P.NO: 3150 OF 2025

Between:

M/s. Sri Lakshmi Venkateswara Enterprises, Plot No. 7, 14 Cellar, Gokul Plots, V R Colony, Hafeez Pet, Rangareddy, Telangana, 500050 Represented by its Proprietor, Devineri Chandrashekar Reddy, aged about 44 years, S/o. Venkata Reddy, R/o. Plot No. 160, Flat No. 101, SSM Nilayam, Kukatpally Gokul Plots 9th Phase, Kukatpally, Medchal-Malkajgiri, Telangana- 500072

...PETITIONER

AND

1. The Assistant Commissioner, Hydernagar-III Circle, Hyderabad Rural Division, 5th Floor, South Wing, Gaganvihar Building, Opp. Gandhi Bhavan, Nampally, Hyderabad- 500 001
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 (i) declaring Show cause notice in Form DRC 01 vide Ref no. ZD360622033236M dated 06.06.2022 and an impugned Summary Order in DRC-07 vide ref no. ZD3604240594566 dated 25.04.2024 both issued by the 1st Respondent 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.

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 Summary Order in DRC-07 vide ref. no. ZD3604240594566 dated 25.04.2024 issued by the Respondent No. 1 for the tax

period 2018-19 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 V.VEERESHAM

Counsel for the Respondents: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

W.P.NO: 3171 OF 2025

Between:

M/s. Sri Lakshmi Venkateswara Enterprises, Plot No. 7, 14 Cellar, Gokul Plots, V R Colony, Hafeez Pet, Rangareddy, Telangana, 500050 Represented by its Proprietor, Devineni Chandrashekar Reddy, aged about 44 years, S/o Venkata Reddy, R/o. Plot No. 160, Flat No. 101, SSM Nilayam, Kukatpally Gokul Plots 9th Phase, Kukatpally, Medchal-Malkajgiri, Telangana- 500072

...PETITIONER

AND

1. The Assistant Commissioner, Hydernagar-III Circle, Hyderabad Rural Division, 5th Floor, South Wing, Gaganvihar Building, Opp Gandhi Bhavan, Nampally, Hyderabad- 500 001
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 (i) declaring Show cause notice in Form DRC 01 vide Ref no. ZD3605240816851 dated 31.05.2024 and an impugned Summary Order in DRC-07 vide ref. no. ZD3608240962921 dated 24.08.2024 both issued by the 1st Respondent 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.

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 Summary Order in DRC-07 vide ref. no. ZD3608240962921 dated 24.08.2024 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 V.VEERESHAM

Counsel for the Respondents: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

W.P.NO: 3226 OF 2025

Between:

M/s.J.P.Agencies, O/o. 22-8-450/5, Chatta Bazar, Hyderabad, Telangana, Rep.by its Proprietor, Sri. Mohammed Ali Sahel, S/o. Mohammed Fayaz Ali Iqbal, Aged about 37 years, Occ. Business, R/o. 22-8-571, Chatta Bazar, Kooche Farash Khana, Charminar, Hyderabad, Telangana.

...PETITIONER

AND

1. The Assistant Commissioner (ST), Charminar Circle, Charminar 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. Union of India, rep. by its Secretary (Revenue), Ministry of Finance, Government of India, Jeevan Deep Building, Sansad Marg, New Delhi.
5. HDFC Bank Ltd. Charminar Branch, No.21-7-802/803, 1st Floor, Silver Oak Plaza, Rikat Gunj, Opp. to High Court, Gate No.7, 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 Notice dt. 30.05.2024 of the 1st Respondent along with proceedings in Form DRC-01 vide Ref. No. ZD360524077421F dt. 31.05.2024 and, impugned Order dt. 31.08.2024 along with summary of order in Form DRC-07 vide Ref. No. ZD360824153685Y dt. 31.08.2024 passed by the Pt Respondent for the tax period April, 2019 to March, 2020 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 17.01.2025 under section 79(1)(C) of GST Act, by the 1st respondent to the 5th respondent and also direct the 5th 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 dt. 31.08.2024 along with summary of order in Form DRC-07 vide Ref. No. ZD360824153685Y dt. 31.08.2024 passed by the 1st Respondent for the tax period April, 2019 to March, 2020, pending disposal of the Writ Petition.

Counsel for the Petitioner: SRI KOHIR BHASKAR REDDY

Counsel for the Respondent Nos.1 & 2: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP

Counsel for the Respondent No.3: SRI DOMINIC FERNANDES, SENIOR SC FOR CBIC

Counsel for the Respondent No.4: SRI B.MUKHERJEE FOR SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

W.P.NO: 3252 OF 2025

Between:

M/s. Warangal Spices Company Private Limited., 6/45, Near New Grain Market, Enumamula, Warangal - 506 002. Rep. by its Managing Director Mr.Balaraman Sridharan aged 49 years

...PETITIONER

AND

1. The Assistant Commissioner (ST), Mehdiapatnam-II Circle, Hyderabad.
2. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad.
3. The Union of India, Rep. by its Secretary, Department of Revenue, Ministry of Finance, New Delhi.
4. 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.

5. The Deputy Branch Manager, ICICI Bank Limited, D.No.9-1-3,4,5,6,7,
Warangal Central, JPN Road, Warangal - 506 002

...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 passing the Order, dated 12.08.2024, the Summary of the Order in Form GST DRC-07, dated 12.08.2024 and the Summary of the Order, dated 12.08.2024 levying SGST/CGST/IGST/Cess and Penalty and the Order, dated 18.08.2024, the Summary of the Order in Form GST DRC-07, dated 18.08.2024 and the Proceedings, dated 18.08.2024, levying SGST/CGST/IGST/Cess and Penalty, for the tax period 2019-20 under the SGST/CGST/IGST Act 2017, without any signature either physical or digital, is not valid in the eye of law
- (2) the action of the 1st Respondent in passing the Orders, without even issuing Form GST DRC-01A as contemplated under Rule 142(1A) of the SGST/CGST/IGST Rules 2017, is not valid in the eye of law
- (3) the action of the 1st Respondent in issuing Notices and passing the Orders, without generating DIN in the Notices and Orders as per Circular No.128/47/2019-GST, dated 23.12.2019 and as per W.P.No.320 of 2022, dated 18.07.2022 of the Hon'ble Supreme Court, are not valid
- (4) the action of the 1st Respondent in uploading the Notices and Orders in GST Portal in Additional Notices and Orders instead of Notices and Orders, is not valid in the eye of law
- (5) the action of the 1st Respondent in not serving the Notices and Orders in physical mode, simply uploaded the same in the GST Portal, is not a valid service
- (6) the action of the 1st Respondent in issuing two notices and passing two orders for the same tax period 2019-20 under the SGST/CGST/IGST Act 2017 as null and void.

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 Operation of the Order, dated 12.08.2024, the Summary of the Order in Form GST DRC-07, dated 12.08.2024 and the Summary of the Order, dated Nil and the Order, dated 18.08.2024, the Summary of the Order in Form GST DRC-07, dated 18.08.2024 and Proceedings, dated 18.08.2024 passed by the 1st Respondent, for the tax period 2019-20 under the SGST/CGST/IGST Act 2017, pending disposal of the above Writ Petition, as otherwise, the Petitioner will be put to severe loss and hardship.

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 direct the 1st Respondent to revoke the Garnishee Notice Ref.No.GST/MPD-2/11/110/2024-25, dated 20.01.2025 issued by the 1st Respondent to the 5th Respondent, pending disposal of the above Writ Petition, as otherwise, the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: SRI SHAIK JEELANI BASHA
 Counsel for the Respondent Nos.1 & 2: SRI SWAROOP OORILLA, Special
 Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP
 Counsel for the Respondent No.3: SRI B.MUKHERJEE FOR SRI GADI
 PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA
 Counsel for the Respondent No.4: SRI DOMINIC FERNANDES, SENIOR
 SC FOR CBIC
 Counsel for the Respondent No.5: --

W.P.NO: 4277 OF 2025

Between:

M/s. Maruti Oil Mills, rep. by its Managing Partner, Mr. Arun Kumar Agarwal,
 Geesugonda, Warangal-506 002.

...PETITIONER

AND

1. Appellate Joint Commissioner (ST), Hyderabad Rural Division, Hyderabad.
2. Assistant Commissioner (ST), Warangal Urban-II, Warangal.
3. State of Telangana, rep by its Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Hyderabad.
4. Union of India, rep. by its Principal Secretary, Government of India, Ministry of Finance, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110 001.

...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 of Mandamus or any other appropriate writ or order or set-aside the adjudication order dated 25.04.2024 passed by the 2nd Respondent for the year 2018-19 as being unsigned, barred by limitation as also the Order-in-Appeal dated 30.12.2024 issued by 1st Respondent for being unsigned, in gross violation of principles of natural justice and Section 107(12) of the GST Act and also unsustainable on merits.

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 of the 2nd Respondent dated 25.04.2024 as confirmed by the 1st Respondent by appellate order dated 30.12.2024 for the tax period April, 2018 to March, 2019, 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 Nos.1 TO 3: SRI SWAROOP OORILLA, Special
Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP
Counsel for the Respondent No.4: SRI B.MUKHERJEE FOR SRI GADI
PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA

W.P.NO: 4491 OF 2025

Between:

M/s. Gee Kay Steel Corporation, 1-8-32/5, 2nd Floor, Bapubagh Colony,
 S.D.Road, Secunderabad - 500 003. State of Telangana. Rep. by its
 Proprietor Mr Gopal Kishan Agarwal

...PETITIONER

AND

1. The Assistant Commissioner (ST), M.G.Road-S.D.Road Circle, Begumpet Division, Hyderabad.
2. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad
3. The Union of India, Rep. by its Secretary, Department of Revenue, Ministry of Finance, New Delhi

4. 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

...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 passing the Order, dated 19.09.2024, the Summary of the Order in Form GST DRC-07, dated 19.09.2024 and the Summary of Assessment Order, dated 19.09.2024 under Section 74 of the CGST/SGST Act 2017, instead of under Section 73 of the CGST/SGST Act 2017, for the tax period March 2020, without considering the detailed objections of the Petitioner, dated 15.02.2024, without generating verifiable Document Identification Number (DIN), without providing sufficient opportunity of being heard to the Petitioner, after submission of objections, without signature in the Order, dated 19.09.2024, the Summary of the Order in Form GST DRC-07, dated 19.09.2024, as arbitrary, contrary to the provisions of the CGST/SGST Act, not valid in the eye of law, in violation of Principles of Natural Justice and Rule of Law and contrary to the Article 14, 19(2)(g) and 265 of the Constitution of India

(2) the action of the Pt Respondent in not issuing the Form GST DRC-01A, as contrary to Section 169 of the CGST/SGST Act 2017 read with Rule 142(1A) of the CGST/SGST Act 2017

(3) the action of the 1st Respondent in levying tax, interest and penalty under Section 74 of the CGST/SGST Act, for the tax period March 2020, though the Petitioner has Invoices and Bank Statement for payment proof, as illegal, arbitrary, improper, unfair, violating articles 14, 19(1)(g), 21 and 300A of the Constitution of India

(4) invoking Section 74 of the CGST/SGST Act 2017 by passing the Order, dated 19.09.2024, the Summary of the Order, dated 19.09.2024 and the Summary of Assessment Order, dated 19.09.2024 for the tax period March 2020, taking extended period of limitation, is not valid in the eye of law.

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 operation of the Order, dated 19.09.2024, the Summary of the Order in Form GST DRC-07, dated 19.09.2024 and the Summary of Assessment Order, dated 19.09.2024 passed by the 1st Respondent for the tax period March 2020 under Section 74 of the CGST/SGST 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 SHAIK JEELANI BASHA
Counsel for the Respondent Nos.1 & 2: SRI SWAROOP OORILLA, Special
Govt Pleader for State Tax assisted by SRI T.CHAITANYA KIRAN, AGP
Counsel for the Respondent No.3: SRI B.MUKHERJEE FOR SRI GADI
PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA
Counsel for the Respondent No.4: SRI DOMINIC FERNANDES, SENIOR
SC FOR CBIC

The Court made the following: COMMON ORDER

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

WRIT PETITION Nos.21101, 5763, 20418, 20827, 20903, 20943, 20997, 21765, 22333, 22334, 22335, 22526, 22571, 22579, 22690, 23341, 26029, 29063, 29415, 29477, 29756, 30022, 31003, 31008, 31025, 31916, 32265, 32914, 32984, 33003, 33054, 33070, 33072, 33086, 33260, 33765, 33905, 33975, 34181, 34598, 35293, 35493, 35503, 35510, 35581, 35593, 35630, 35736, 35904, 35964, 35987, 35989, 36045, 36366, 36375, 36385, 36402, 36421, 36425, 36471, 36581, 36613, 36616, 36620, 36682, 36705, 36730, 36759, 36763, 36776, 36786, 36795, 36799, 36836, 36837, 36910, 36945, 36969, 37051, 37059, 37107 and 37116 of 2024 & 14, 32, 89, 109, 123, 126, 129, 148, 160, 216, 268, 270, 273, 280, 304, 330, 335, 341, 342, 349, 366, 581, 1327, 1430, 1443, 1474, 1476, 1521, 1534, 1537, 1576, 1586, 1614, 1721, 1764, 1774, 1796, 1825, 1998, 2106, 2114, 2116, 2139, 2142, 2170, 2212, 2217, 2246, 2360, 2363, 2530, 2681, 2700, 2716, 2720, 2750, 2780, 2794, 2848, 2864, 2867, 2931, 2939, 2956, 2995, 3000, 3012, 3013, 3015, 3027, 3137, 3150, 3171, 3226, 3252, 4277 and 4491 of 2025.

COMMON ORDER: *(Per Hon'ble The Acting Chief Justice)*

In this batch of Writ Petitions, the petitioners have challenged the legality, validity and propriety of the show-cause notices and final orders which admittedly do not contain physical or digital signatures of the Proper Officer, although the impugned show-cause notices and final orders were placed on the portal.

Contention of the Petitioners:-

2. Learned counsel for the petitioners commenced their arguments by placing reliance on the judgment of coordinate

Bench of this Court in the case of **M/s. Silver Oak Villas LLP v. Assistant Commissioner (ST)**¹. It is submitted that the view taken in the said judgment was consistently followed in several matters. Therefore, in absence of any physical or digital signature on the impugned show-cause notices and orders, the same cannot sustain judicial scrutiny.

Contention of the Respondents:-

3. Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, at the outset, fairly admitted that the impugned show-cause notices and orders do not contain physical or digital signatures. However, absence of signature will not cause any dent to the said show-cause notices or orders, if the scheme of **The Central Goods and Services Act, 2017** ('GST Act') and **The Central/Telangana State Goods and Services Rules, 2017** ('GST Rules') are examined.

4. It was strenuously contended by Sri Swaroop Oorilla that the judgment in **M/s. Silver Oak Villas** (supra) is founded upon the judgment of the Bombay High Court in **Ramani Suchit Malushte v. Union of India**². A careful reading of said judgment makes it clear that the matter was relating to 'Registration'. Chapter-III of

¹ 2024 (4) TMI 367-THC

² W.P.No.9331 of 2022 decided on 21st September, 2022.

the GST Rules deals with 'Registration'. This Court in **M/s. Silver Oak Villas** (supra) not only followed the judgment of Bombay High Court in the case of **Ramani Suchit Malushte** (supra), but also heavily relied upon Rule 26 (3) of the GST Rules, which clearly provides that it relates to 'this chapter' i.e., Chapter-III i.e., 'Registration'. Thus, the judgment in the case of **Ramani Suchit Malushte** (supra) and Rule 26 (3) of the GST Rules are of no assistance to the petitioners because neither the said Rule nor the judgment deals with either issuance of show-cause notices or passing of final orders. Thus, the judgment of **M/s. Silver Oak Villas** (supra) cannot be pressed into service. Reliance is placed on the judgment of learned Single Judge of Gauhati High Court in the case of **Dihingia Motors Pvt. Ltd. v. Union of India**³, wherein judgment of this Court in **M/s. Silver Oak Villas** (supra) was considered. Learned Single Judge of Gauhati High Court in the said judgment opined that the manner in which the Proper Officer should authenticate the show-cause notice or order in so far as other Chapters, the GST Rules are silent except Chapter-III, which deals with 'Registration'. Thus, the view taken in **M/s. Silver Oak Villas** (supra) is clearly distinguishable and not binding.

³ (2025) 26 CENTAX 79 (Gau.)

5. It is highlighted that statutory Form issued under Chapter-III are in Form GST REG. Chapter-XVIII of the GST Rules deals with 'Demands and Recovery' and Forms under this Chapter are in FORM GST DRC. Rule 142 of Chapter-XVIII of the GST Rules deals with the procedure of issuing demand notice and passing of demand order. Rule 142 (1) (a) deals with serving of summary of notice in Form GST DRC-01 and Rule 142 (5) deals with summary or order to be uploaded electronically in Form GST DRC-07. In both the Rules, it is nowhere mentioned that summary of notice or order requires digital signature on it.
6. The Goods and Services Tax Network (GSTN) through its advisory dated 25.09.2024 clarified that the show-cause notices and orders are generated on the common portal through the officers' login which is accessed using the digital signature. These documents being computer generated upon the officers' command do not require digital signature as they can only be issued by the officers by logging into the portal with their digital signatures. Thus, neither show-cause notices nor the orders can bear a stamp of invalidity in the absence of physical or digital signatures of the officers.
- /

7. The next contention is that the impugned show-cause notices and orders contain the name of the Proper Officer, his designation and the name of the concerned circle. Thus, no prejudice is caused to the assessee. The judgment of Andhra Pradesh High Court in the case of **M/s. SRK Enterprises v. Assistant Commissioner**⁴ on which reliance is placed by this Court in **M/s. Silver Oak Villas** (supra) deals with Section 160 (1) of the GST Act only. Furthermore, it is submitted that in the teeth of Section 160 (1) and (2), the technical defect, if any, about non-availability of signature will not make the show-cause notice/order as invalid. The Rules by no stretch of imagination can prevail over the main Sections namely Sections 73/74 of the GST Act. Both the Sections are silent about the requirement of physical or digital signature and in that event, no Rule can help the petitioners.

8. Sri Swaroop Oorilla, by placing reliance on the judgment in the case of **Commissioner of Customs v. Dilip Kumar & Co.**⁵, urged that the taxation statute must be construed strictly. Thus, by inferential process a fiscal statute cannot be interpreted in a way which is neither intended nor expressed. A plain reading of

⁴ W.P.No.29397 of 2023, decided on 10.11.2023.

⁵ (2018) 9 SCC 1

relevant provisions of the GST Act, the GST Rules and Forms makes it clear that there is no requirement of putting physical/digital signature and placing the document on the portal is sufficient. Heavy reliance is placed on the following communication:

Advisory on Issuance of Notices/Orders without digital signatures of the Issuing authorities.
September 25th, 2024

Doubts have been created regarding the validity of documents issued by the tax officers on the common portal viz. Show cause Notices, Order of Assessment, Refund Orders etc. which are not containing the Digital signatures on the pdf. document downloaded from the common portal. In this context, it is to be mentioned that such documents (i.e. SCN/Orders) are generated on the common portal from the login of the officer, who logs in through Digital Signatures. Further, these documents being computer generated on the command of the officer, may not require physical signatures of the officer as these documents can be issued by the officer only after logging into the common portal using Digital Signature. Thus, all these documents in JSON format containing the order details along with the issuing officer details are stored in the GST system with the digital signature of the issuing officer.

The validity of the document in question vis-à-vis who and for what purpose these documents have been issued can also be verified by the taxpayer pre-login as well as after login from the GST common portal by navigating to the following path:

Post-login: www.gst.gov.in → Dashboard → Services → User Services → Verify RFN

All communications from the officers to the taxpayer/ any other person initiated through the system can also be verified pre-login through the link <https://services.gst.gov.in/services/verifyRfn>.

1. Issue of any notice in any module
2. Issue of any order in any module
3. Issue of any refund order

Thanks

Team GSTN

(Emphasis Supplied)

9. The tax payers have an alternative remedy under Section 107 of the GST Act is the last submission put-forth by Sri Swaroop Oorilla.

10. Sri Dominic Fernandes, learned Senior Standing Counsel for CBIC, submits that CBIC is just a formal party and as such no arguments were advanced by him.

Rejoinder submissions of the Petitioners:-

11. Sri Karan Talwar submits that the law is well settled that show-cause notices/orders must contain the signature of the officer, who has issued them. In absence of any signature, the document is not authenticated. Reliance is placed on judgments of Supreme Court in **Collector of Central Excise, Madras v. M/s. M.M. Rubber and Company**⁶ and **Kilasho Devi Burman v. Commissioner of Income Tax, W.B., Calcutta**⁷. To counter, the argument of Sri Swaroop Oorilla, which is based on Section 160 (1) and (2) of the GST Act, it is submitted that the defect in the show-cause notices are substantive in nature and not merely technical defect. When the impugned show-cause notices and final orders are pregnant with such serious inherent defect, in the light of judgment in the cases of **M.M. Rubber and Company** and

⁶ 1992 Supp (1) SCC 471

⁷ (1996) 7 SCC 613

Kilasho Devi Burman (both supra), the said notices and orders cannot be treated to be valid notices/orders. Thus, both Sub-sections (1) and (2) of the Section 160 of the GST Act do not improve the case of the Department. No *principle of waiver* can be pressed into service in view of the judgment of Bombay High Court in the case of **Prakash Krishnavtar Bharadwaj v. Income Tax Officer**⁸.

12. The next submission of Sri Karan Talwar is based on Sections 3 and 5 of **The Information Technology Act, 2000** (IT Act). To elaborate, it is urged that as per those Sections, documents in question must contain digital or physical signature.

13. Sri M.V.J.K.Kumar, learned counsel for petitioners in some of the Writ Petitions, argued in the same line and placed reliance on the judgment of Madhya Pradesh High Court in the case of **Umashankar Mishra v. Commissioner of Income Tax**⁹.

14. Sri Uma Shankar, learned counsel for petitioners in some of the Writ Petitions, placed reliance on Rules 59 (2) and 104 of the GST Rules and urged that digital or physical signature is must for treating an order/show-cause notice as valid.

⁸ 2023 SCC OnLine Bom 59

⁹ (1982) 29 CTR 71 (MP)

15. Sri M. Naga Deepak, learned counsel for petitioners in some of the Writ Petitions, placed reliance on paragraph No.6 of the counter of the respondents, wherein the respondents admitted that it is settled law that the show-cause notice or order must contain signature.

16. Sri A.V.A. Siva Kartikeya, learned counsel for petitioners in some of the Writ Petitions, placed reliance on Forms DRC-01 and DRC-07 to submit that certain informations are required to be furnished with the signature of the Proper Officer.

17. Sri Raja Shekar Rao Salvaji, learned counsel for petitioners in some of the Writ Petitions, in addition, relied on the statutory Form DRC-01B and urged that this Form in no uncertain terms provides that in this Form the signature of the Proper Officer is not required, whereas DRC-01 and DRC-07 provides a column for signature of Proper Officer. Thus, the intention of the law makers was clearly spelled out in DRC-01B that signature is not a requirement. Rule 26 (1) of the GST Rules was highlighted to show that it talks about *method of authentication*. Rule 26 (1) is not confined to Chapter-III, instead, it is wider in nature and as rightly held by the Gauhati High Court in **Dihingia Motors Pvt.**

Ltd. (supra) unless there exists anything contrary, requirement of Rule 26 must be followed.

18. Sri P. Karthik Ramana, learned counsel for petitioners in some of the Writ Petitions, urged that Rule 142 of the GST Rules uses the words 'served' and 'issued' which shows that both are used for different purposes and have different meaning. A notice/order can be said to be validly issued only when it contains signature. The question of service is a different facet. Rule 142 (5) is highlighted to show that notice/order needs to be 'issued' and 'uploaded'.

19. Sri Venkata Prasad, learned counsel representing Sri Md. Shabaz, learned counsel for petitioners in some of the Writ Petitions, submits that the statutory Forms are medium to perform statutory function and therefore, must be strictly followed.

20. Sri Mohd.Mukhairuddin, Sri S. Suri Babu, Smt. S.Rama Lakshmi, Sri Singam Srinivasa Rao, Sri Kailash Nath P.S.S., Sri Srinarayan Toshniwal, Sri K.P.Amarnath Reddy and Md.Asrar Ahmed, learned counsel representing Ms.Yammanuru Siri Reddy, Sri V.Veeresham and Sri Shaik Jeelani Basha, also appeared for

Writ Petitioners in some of the cases and borrowed the arguments of learned counsel for the petitioners.

21. Sri Swaroopa Oorilla, learned Special Government Pleader for State Tax, in support of his submissions filed written synopsis.

22. It is noteworthy that the learned counsel for the parties have produced compilation of judgments. However, we are dealing with only such judgments which were relied upon by them during the course of arguments.

23. No other point was pressed.

24. We have heard the parties at length and perused the records.

Findings:

25. The parties have taken diametrically opposite stand regarding applicability of judgment of this Court in **M/s. Silver Oak Villas** (supra). Indisputedly, in the said case, the notice/order was interfered with because it did not contain physical/ digital signature. However, this order was sought to be distinguished by Sri Swaroop Oorilla on twin counts. *Firstly*, the order in **M/s. Silver Oak Villas** (supra) is based on a Bombay

High Court judgment which relates to registration and not issuance of show cause notice or order. *Secondly*, the order in **M/s. Silver Oak Villas** (supra) refers to Rule 26 (3) of the GST Rules which relates to Chapter-III which deals with 'Registration' and not relating to 'Demands and Recovery' which forms part of Chapter-XVII.

26. It is noteworthy that this aspect has been considered by Gauhati High Court in **Dihingia Motors Pvt. Ltd.** (supra) and Kerala High Court in **M/s. Fortune Service v. Union of India**¹⁰. The Gauhati High Court opined that unless the void is fulfilled in relation to requirement of signature in the notice/order, the requirement of Rule 26 of the GST Rules can be followed. The Kerala High Court, although, did not agree with the view taken in **M/s. Silver Oak Villas** (supra) by this Court to the extent reliance is placed on Rule 26(3) of the GST Rules, otherwise ruled in agreement with the findings in the judgment of **M/s. Silver Oak Villas** (supra). No doubt that Chapter-III deals with 'registration' and judgment of Bombay High Court deals with a case relating with the registration. It is equally true that in **M/s. Silver Oak Villas** (supra), this Court also placed reliance on Rule 26 (3) of the GST Rules which essentially relates with Chapter-III of the GST

¹⁰ 2024 (12) TMI 1512 (Ker)

Rules. However, the ancillary question is whether despite these two aspects strenuously highlighted by Sri Swaroop Oorilla to distinguish the judgment in **M/s. Silver Oak Villas** (supra), the said judgment becomes distinguishable and whether a different view can be taken in view of the scheme of the GST Act, the GST Rules and Forms prescribed thereunder. Learned counsel has certainly raised a ponderable point which deserves serious consideration.

27. Before dealing with the relevant provisions of the GST Act, Rules and Forms on which heavy reliance is placed by learned counsel for the parties, it is apposite to note that this Court in **M/s. Silver Oak Villas** (supra) has not only considered the judgment of Bombay High Court and Rule 26 (3) of the GST Rules, the Court considered other judgments of different High Courts including Delhi and Andhra Pradesh High Courts and came to hold that in view of judicial precedents, the Court is of considered opinion that the impugned order in the instant case being an unsigned document lost its efficacy under the GST Act and the GST Rules. Thus, conclusion drawn in paragraph No.9 of the judgment in **M/s. Silver Oak Villas** (supra) shows that it is based on various precedents as well as on the provisions of the GST Act and Rules.

28. In this backdrop, the relevant provisions of GST Act and the GST Rules can be looked into. Rule 26 of the GST Rules deals with 'Method of authentication'. Sub-rule (3) of Rule 26, in no uncertain terms, makes it clear that it talks about notice, certificates and orders issued under the provisions of Chapter-III. To this extent, we find no difficulty in accepting the argument of Sri Swaroop Oorilla that unsigned document will not be hit by Rule 26 (3) of the GST Rules. It is apposite to note that Sections 73 and 74 of the GST Act are the substantive provisions for 'Demands and Recovery'. In order to translate Demands and Recovery into reality, Rules were introduced and the Rules are pregnant with statutory Forms for effectively exercising the power.

29. Indisputedly, statutory Form GST DRC-01 talks about 'summary of show cause notice'. Likewise, GST DRC-07 talks about 'summary of the order'. In both the statutory Forms namely DRC-01 and DRC-07, it is imperative to provide signature, name, designation, jurisdiction and address. The statutory Form DRC-01 is reproduced for ready reference.

"FORM GST DRC - 01
[See rule 100 (2) & 142(1)(a)]

Reference No:

To

Date:

_____ GSTIN/Temp. ID
----- Name
_____ Address



Tax Period ----- F.Y. ----- Act -
 Section / sub-section under which SCN is being issued: -
 SCN Reference No. ----
 Date ----

Summary of Show Cause Notice

- (a) Brief facts of the case :
 (b) Grounds :
 (c) Tax and other dues :

| Sr. No | Ta x Rat e | Turno ver | Tax Period | | Ac t | POS (Place of Suppl y) | Ta x | Intere st | Penal ty | Fe e | Othe rs | Tot al |
|-----------|---------------------|--------------|---------------|----|---------|------------------------------------|---------|--------------|-------------|---------|------------|-----------|
| | | | Fro m | To | | | | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| | | | | | | | | | | | | |
| Tot al | | | | | | | | | | | | |

(Amount in Rs.)

Signature
 Name
 Designation
 Jurisdiction
 Address

(Emphasis Supplied)

30. There is no 'head on' between Sections 73/74 of the GST Act and DRC-01 and DRC-07 and hence we find no merit in the contention of Sri Swaroop Oorilla that since Sections 73/74 of the GST Act are silent about the requirement of digital/physical signature any such requirement in DRC-01 and DRC-07 can be ignored. This is trite that Rules are introduced to translate the scheme of the Act into reality. When there is no difference or 'head on' between the Sections and the Rules/Forms, the Rules supplement the Sections and do not supplant it. In this view of the matter, we are constrained to hold that once there exists a

specific column earmarked for the signature, the said requirement becomes a statutory requirement. For this reason, the argument that taxation statute must be strictly interpreted based on the judgment of Supreme Court in **Dilip Kumar & Co** (supra) is of no assistance to the respondents. Instead it supports the contention of the petitioners. If strict rule of interpretation is applied in view of statutory requirement of existence of signature in the statutory Forms, it cannot be said non-existence of signature will not cause any dent to the notice/order. It is also noteworthy that in paragraph No.6 of counter of respondent No.3, it is pleaded that '*it is settled law that the order of any authority should contain signature of officer concerned who is passing the order*'.

31. It is profitable to examine the legal journey on this aspect. The Supreme Court in **M/s. M.M. Rubber and Company** (supra) opined as under:

"12. It may be seen therefore, that, if an authority is authorised to exercise a power or do an act affecting the rights of parties, he shall exercise that power within the period of limitation prescribed therefor. The order or decision of such authority comes into force or becomes operative or becomes an effective order or decision on and from the date when it is signed by him...."

(Emphasis Supplied)

32. Similarly view was taken in **Kailasho Devi Burman** (supra).

33. In view of these two judgments of Supreme Court coupled with the statutory requirement ingrained in DRC-01 and DRC-07, we are constrained to hold that a notice or final order can become legal or bear authenticity on its forehead only when it is physically/digitally signed by the Proper Officer. Section 160 on which reliance is placed by Sri Swaroop Oorilla reads thus:

'Section 160. Assessment proceedings, etc., not to be invalid on certain grounds.

(1) No assessment, reassessment, adjudication, review, revision, appeal, rectification, notice, summons or other proceedings done, accepted, made, issued, initiated, or purported to have been done, accepted, made, issued, initiated in pursuance of any of the provisions of this Act shall be invalid or deemed to be invalid merely by reason of any mistake, defect or omission therein, if such assessment, re-assessment, adjudication, review, revision, appeal, rectification, notice, summons or other proceedings are in substance and effect in conformity with or according to the intents, purposes and requirements of this Act or any existing law.

(2) The service of any notice, order or communication shall not be called in question, if the notice, order or communication, as the case may be, has already been acted upon by the person to whom it is issued or where such service has not been called in question at or in the earlier proceedings commenced, continued or finalised pursuant to such notice, order or communication.'

(Emphasis Supplied)

34. These sub-sections were highlighted by the Revenue to show that the assessment proceedings cannot be invalidated on technical grounds. A careful reading of sub-section (1) of Section 160 of the GST Act makes it clear that the assessment, re-assessment, adjudication, review, revision, appeal, rectification,

notice, summons and other proceedings will not become invalid for any mistake, defect or omission if in substance and same is in conformity with and according to the intent, purpose and requirement of this Act or any existing law. As noticed above, the requirement of the GST Rules read with Forms is to put the signature on DRC-01 and DRC-07 at specified place. Thus, sub-section (1) does not help the respondents in any way.

35. So far, sub-section (2) of Section 160 of the GST Act is concerned, the argument of Sri Swaroop Oorilla is that the respondents have already acted upon the notices in certain cases and filed their reply and therefore notices cannot be invalidated. We do not see any merit in this contention. In none of the cases, it could be pointed out that the petitioners fulfilled the demand or satisfied the recovery.

36. It is apt to take into account Rule 142 which reads thus:

Rule 142 Notice and order for demand of amounts payable under the Act. -

(1) The proper officer shall serve, along with the

(a) Notice issued under section 52 or section 73 or section 74 or section 74A or section 76 or section 122 or section 123 or section 124 or section 125 or section 127 or section 129 or section 130, a summary thereof electronically in **FORM GST DRC-01**,

(b) statement under sub-section (3) of section 73 or sub-section (3) of section 74 or sub-section (3) of section 74A, a summary thereof electronically in **FORM GST DRC-02**, specifying therein the details of the amount payable.

(1A) The proper officer may, before service of notice to the person chargeable with tax, interest and penalty, under sub-section (1) of Section 73 or sub-section (1) of Section 74, as the case may be, ³[communicate] the details of any tax, interest and penalty as ascertained by the said officer, in **Part A of FORM GST DRC-01A.**;

(2) Where, before the service of Notice or statement, the person chargeable with tax makes payment of the tax and interest in accordance with the provisions of sub-section (5) section 73 or, as the case may be, tax, interest and penalty in accordance with the provisions of subsection (5) of section 74, or where any person makes payment of tax, interest, penalty or any other amount due in accordance with the provisions of the Act whether on his own ascertainment or, as communicated by the proper officer under sub-rule (1A), he shall inform the proper officer of such payment in **FORM GST DRC-03** and an acknowledgement, accepting the payment made by the said person in **FORM GST DRC-04**.

(2A) Where the person referred to in sub-rule (1A) has made partial payment of the amount communicated to him or desires to file any submissions against the proposed liability, he may make such submission in **Part B of FORM GST DRC-01A**.

(3) Where the person chargeable with tax makes payment of tax and interest under sub-section (8) of section 73 or, as the case may be, tax, interest and penalty under sub-section (8) of section 74 within thirty days of the service of a notice under sub-rule (1), or where the person concerned makes payment of the amount referred to in sub-section (1) of Section 129 within of section 129 within seven days of the notice issued under subsection (3) of section 129 but before the issuance of order under the said sub-section (3) of Section 129, he shall intimate the proper officer of such payment in **FORM GST DRC-03** and the proper officer of such payment in **FORM GST DRC-03** and the proper officer shall issue an order in **FORM GST DRC-05** concluding the proceedings in respect of the said notice.

(4) The representation referred to in sub-section (9) of section 73 or sub-section (9) of section 74 or sub-section (3) of section 76 or the reply to any Notice issued under any section whose summary has been uploaded electronically in **FORM GST DRC-01** under sub-rule (1) **shall be** furnished in **FORM GST DRC-06**

(5) A summary of the order issued under section 52 or section 62 or section 63 or section 64 or section 73 or section 74 or sub-section (12) of Section 75 or section 75 or section 76 or section 122 or section 123 or section 124 or section 125 or section 127 or section 129 or section 130 **shall be** uploaded electronically in **FORM GST DRC-07**, specifying therein the amount of tax, interest and penalty, as the case may be, payable by the person concerned.

(6) The order referred to in sub-rule (5) shall be treated as the Notice for recovery.

(7) Where a rectification of the order has been passed in accordance with the provisions of section 161 or where an order uploaded on the system has been withdrawn, a summary of the rectification order or of the withdrawal order **shall be** uploaded electronically by the proper officer in **FORM GST DRC-08**.

(Emphasis Supplied)

37. A minute reading of this Rule makes it clear like noonday that the Rule mandates and makes it imperative for the Proper Officer to serve the notice/order in the prescribed Forms. At the cost of repetition, the requirement of the Form is to provide signature, name, designation, jurisdiction and address. Thus, the Form DRC-01 and DRC-07 have statutory backing and requirement. We also find substance in the argument of Sri Raja Shekar Rao Salvaji, learned counsel for petitioners in some Writ Petitions, that when there was no such requirement of putting

signature, it was specifically spelled out in such Forms such as Form GST DRC-01B. Clause 4 of this Form provides "*this is a system generated notice and does not require signature*". Thus, where signature was not a statutory requirement, a specific note was put in the statutory Form itself.

38. Conversely, in every sub-rule of Rule 142 of the GST Rules, the law makers have used the word 'shall' for issuance of Statutory Forms which makes the issuance of Forms in prescribed form as mandatory. Since prescribed Forms as per Rule 142 need signature, such requirement must be held to be mandatory. In absence of signature, notice/order cannot be held to be a valid notice/order.

39. As analyzed, in view of judgment of Supreme Court in **M/s. M.M. Rubber and Company** (supra) and **Kailasho Devi Burman** (supra), such notices/orders issued without signatures are held to be invalid, the same will not get immunity in the teeth of sub-sections (1) and (2) of Section 160 of the GST Act. At the cost of repetition, the principle of waiver also cannot be pressed into service (see **Prakash Krishnavtar Bhardwaj** (supra)). Relevant para reads thus:

"14. The High Court of Calcutta in **B.K. Gooyee v. CIT** [1966] 62 ITR 109 (Cal) was considering the legal impact of an

unsigned notice issued under section 34 of the Indian Income-tax Act, 1922 and whether there can be a **waiver of a right of an assessee to challenge the same on the ground that the notice was unsigned.** Whilst holding that a lack of signature on a notice invalidates the same, it has further gone on to hold that there can be **no waiver to the right of an assessee to raise this objection where the condition precedent for assuming jurisdiction by the Assessing Officer is not fulfilled.** To quote from the judgment it holds (page 119 of 62 ITR):

In the present case there was more than a mere irregularity or a clerical mistake for, in my view, a notice without the signature lacks an essential and/or an integral and/or an inseparable vital part or requirement of a notice under section 34, a notice in terms of which is a condition precedent to the assumption of jurisdiction by the Income-tax Officer. It is notice with a body but without a soul. Hence, it is an invalid notice and consequently equivalent to no notice...

(Emphasis Supplied)

40. We will be failing in our duty, if we do not consider the advisory dated 25.09.2024 reproduced hereinabove on which Sri Swaroop Oorilla has placed heavy reliance. Despite repeated query from the Bench, it could not be pointed out whether this advisory has any statutory backing or at least can be called as an executive instruction issued under any enabling provision. Thus, at best, it is an internal communication between the Departmental Authorities. Curiously, in the latter portion of this advisory also, it is clearly mentioned that the officers need to perform through digital signature authentication in relation to (i) issuance of notice, (ii) issuance of order and (iii) issuance of refund order. In view of statutory requirement of putting signature on the notice

and the order, this advisory will not improve the case of the respondents.

41. This is trite that if a law prescribes a thing to be done in a particular manner, the same must be done in the same manner and other methods are forbidden (see **Baru Ram v. Prasanni**¹¹ and **Commissioner of Income Tax, Mumbai v. Anjum M.H. Ghaswala**¹²). Since Rule and prescribed Forms mandate requirement of signature of Proper Officer, its violation makes the notice/order vulnerable. Any contrary view taken by Court about DRC-07 having no signature without considering the above rule and prescribed Form must be held as *per incuriam*.

42. Chapter-II of the IT Act deals with digital signature and electronic signature. The authentication of electronic records is based on fulfillment of requirement of Sections 3 and 5 and we find substance in the argument of Sri Karan Talwar that apart from GST Act, GST Rules and Statutory Forms prescribed thereunder and Sections 3 of the IT Act, make it obligatory for the Proper Officer to put his signature. Section 3A of the IT Act on which Sri Swaroop Oorilla placed reliance does not insulate the notice/order if it does not contain signature of Proper Officer.

¹¹ AIR 1959 SC 93

¹² (2002) 1 SCC 633

43. The legal journey discussed hereinabove shows that various High Courts including Delhi, Andhra Pradesh, Kerala, Gauhati and this Court have taken the view that notice/order must contain the signature, and in absence thereof, they are invalid.

44. Hence, the matter may be viewed from another stand point i.e., point of *comity*. As per **Bryan A. Garner's Black's Law Dictionary (9th Edition)**, the *comity* is defined as under:

"1. A practice among political entities (as nations, states, or **courts or different jurisdictions**), involving esp. mutual recognition of legislative, executive, and judicial acts. Also termed *comitas gentium*; *courtoisie internationale*."

45. In **World Sport Group (Mauritius) Ltd. v. MSM Satellite (Singapore) Pte. Ltd.**¹³, the Supreme Court opined as under:

"22. We are unable to accept the first contention of Mr. Venugopal that as Clause 9 of the Facilitation Deed provides that any party may seek equitable relief in a court of competent jurisdiction in Singapore, or such other court that may have jurisdiction over the parties, the Bombay High Court had no jurisdiction to entertain the suit and restrain the arbitration proceedings at Singapore because of the principle of Comity of Courts. In Black's Law Dictionary, 5th Edition, Judicial Comity, has been explained in the following words:

"Judicial comity. The principle in accordance with which the courts of one state or jurisdiction will give effect to the laws and judicial decisions of another, not as a matter of obligation, but out of deference and respect."

¹³ (2014) 11 SCC 639.

Thus, what is meant by the principle of "comity" is that courts of one state or jurisdiction will give effect to the laws and judicial decisions of another state or jurisdiction, not as a matter of obligation but out of deference and mutual respect."

(Emphasis Supplied)

46. The similar view is taken by Delhi High Court in **Commissioner of Income Tax v. SAE Head Office Monthly Paid Employees Welfare Trust**¹⁴ and High Court of Gujarat in **Commissioner of Income Tax v. Deepak Family Trust and Ors.**¹⁵. In **SAE Head Office Monthly Paid Employees Welfare Trust** (supra), the Division Bench of the Delhi High Court opined as under:

"27. When in the tax matters which are governed by all India statute, there is a decision of another High Court on the interpretation of a statutory provisions, it would be a wise judicial policy and practice not to take a different view barring, of course, certain exceptions, like where the decision is sub silentio, per incuriam, obiter dicta or based on a concession or takes a view which it is impossible to arrive at or there is another view in the field or there is a subsequent amendment of the statute or reversal or implied overruling of the decision by a higher Court or some such or similar infirmity is manifestly perceivable in the decision. [see Arvind Boards and Paper Products Ltd. v. CIT, (1982) 137 ITR 635 (Guj)]

28. It must be remembered that it is a general policy in Income Tax matters that whatever the view of the Bench at the time of hearing may be, but the Bench should follow the view taken by another High Court on the interpretation of section. In case of CIT v. Sarabhai Sons Limited (1983) 143 ITR 473 (Guj), the Gujarat High Court observed that "Even though we may be persuaded to take a different view, we are not inclined to do so in view of the settled practice referred to

¹⁴ MANU/DE/0704/2004

¹⁵ MANU/GJ/0311/1993

in the decision of Madras High Court and the decisions of Bombay High Court and Madhya Pradesh High Court adverted above."

(Emphasis Supplied)

47. Thus, from the view point of *comity* also, we are inclined to interpret the provisions of the GST Act, GST Rules and Statutory Forms prescribed thereunder in the same manner different High Courts have considered it. More-so, when Revenue could not make out any exception based on aspects of *per incuriam*, *sub silentio*, *obiter dicta* or concession, etc. We have considered the scheme of the GST Act, Rules and Statutory Forms prescribed thereunder and, in our judgment, the impugned show cause notices and the orders which are not pregnant with the signature of the Proper Officer cannot sustain judicial scrutiny.

48. Resultantly, the impugned notices and orders in all the Writ Petitions are set aside. Liberty is reserved to the respondents to issue fresh show cause notices/orders in accordance with law and, for undertaking this exercise afresh, the limitation will not be a hurdle for the respondents. It is made clear that this Court has not expressed any opinion on the merits of the case.

49. The Writ Petitions are **allowed** to the extent indicted above.
There shall be no order as to costs. Miscellaneous petitions
pending, if any, shall stand closed.

SDI-P. GOWRI SHANKAR
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

One Fair Copy to the ACTING CHIEF JUSTICE SUJOY PAUL
(For His Lordships Kind Perusal)
AND

One Fair Copy to the Hon'ble SMT. JUSTICE RENUKA YARA
(For Her Ladyships Kind Perusal)

To

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5. The Secretary, Union of India, ((Revenue)), North Block, New Delhi
6. The Chairman, Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi - 100 001.
7. The Commissioner of the Commercial Taxes Department, Telangana State, Commercial Taxes Complex, Nampally, Hyderabad-500 001
8. The Assistant Commissioner of State Tax, M.G.Road-S.D.Road Circle, 4th Floor, Pavani Prestige Complex, Ameerpet, Hyderabad-500 016
9. The Assistant Commissioner (ST) (FAC), Keesara-II Circle, Malkajgiri Division, Medchal-Malkajgiri District.
10. The Joint Commissioner (ST), Malkajgiri Division. Medchal-Malkajgiri District.
11. Deputy State Tax Officer, Keesara-II Circle, Malkajgiri Division, Medchal-Malkajgiri District.
12. The Principal Secretary, Revenue (CT) Department, Secretariat, Hyderabad, State of Telangana
13. Assistant Commissioner ST, Nacharam N, 2 Malkajgiri, 5th Floor, CT Complex, Nampally, Hyderabad, Telangana.
14. Principal Secretary to Revenue, Revenue Department, Secretariat, Saifabad, Hyderabad, State of Telangana.
15. Finance Secretary, Union of India, North Block, New Delhi.
16. Assistant Commissioner (ST), Jubilee Hills-III Circle, Hyderabad Commercial, Hyderabad.
17. Deputy Commissioner, (ST) - 5, Enforcement Wing - 2, Office of the Commissioner (ST), Enforcement Wing - 2, 3rd Floor, CT Complex. Nampally Hyderabad -500 001.
18. Secretary Government, Government of Telangana, Housing (RH and CAI) Department, Telangana Secretariat Hyderabad.
19. Principal Secretary, Public Health and Municipal Engineering Department, Telangana Secretariat, Hyderabad, Government of Telangana.
20. Superintending Engineer, Public Health and Municipal Engineering Department, Government Of Telangana, Hyderabad West Circle, A.C. Gurads- 500 004.
21. The Chairman and Managing Director, Telangana State Housing Corporation Limited, 3-6-184, Himayath nagar, Hyderabad 500 029.

22. The Principal Secretary, Revenue Department (Commercial Taxes),
Telangana Secretariat, Hyderabad, State of Telangana.
23. The Deputy Commissioner, (State Tax)-6, Commissioner of Commercial
Taxes Department, HOD Division, C.T Complex, Nampally, Hyderabad-500
001
24. The Assistant Commissioner of State Tax, Punjagutta Division, Jubilee Hills II,
Mayur Kushal Complex, Abids, Hyderabad, Telangana-500034
25. The Secretary, Union of India, Ministry of Finance, North Block, New Delhi-
110001
26. Principal Secretary to Government Revenue Department (Commercial Tax),
Hyderabad, Telangana, State of Telangana
27. The Commissioner, Central Board of Indirect Taxes and Customs, GST Policy
Wing, New Delhi.
28. The Assistant Commissioner of State Tax, Punjagutta Division, Jubilee Hills
IV, Mayur Kushal Complex, Abids, Hyderabad, Telangana 500034.
29. The Assistant Commissioner (ST), Begumpet-I Circle, Pavani Prestige,
Ameerpet, Telangana 500 016
30. The Assistant Commissioner ST, Khammam-I Circle, Warangal Division
H.No.10-6-179/6, Ground Floor, Near PV Narasimha Rao Park, Beside NPS
Office, Sri Sai Enclave, Near Check Post, Bhuranpuram Street, Khammam-
507001
31. The Assistant Commissioner (ST), Pavani Prestige, Above R.S. brothers,
Ameerpet, Begumpet - I, Telangana.
32. The Assistant Commissioner ST, Siddipet Circle, Nizamabad Division,
Municipal Complex, 1st Floor, Near Tilak Garden, Station Road, Nizamabad,
Nizamabad District-503003
33. Assistant Commissioner (ST), Basheerbagh-1 Circle, Abids Division,
Hyderabad.
34. The Deputy Commissioner of State Tax, Punjagutta STU-2, Punjagutta
Division, Mayur Kushal Complex, Abids, Hyderabad : 500 001.
35. The Deputy Commissioner (ST) STU-2, Saroornagar Division, 3rd Floor,
Gagan Viha, Nampally, Hyderabad-500 001.
36. The Joint Commissioner (ST), Saroornagar Division, 3rd Floor Gagan Vihar,
Nampally, Hyderabad-500 001.
37. The Assistant Commissioner of State Tax, Malkajgiri - III Circle, Saroor Nagar
Division, Hyderabad.
38. The Manager, Axis Bank, Tarnaka Branch, Hyderabad
39. Assistant Commissioner (ST), Nagarkurnool Jadcherla Circle, Nalgonda
Division.
40. The State Tax Officer (ST), Begumpet 2 Circle, Begumpet Division,
Telangana.
41. The Asst. Commissioner (ST), Begumpet 2 Circle, Begumpet Division,
Telangana.
42. Assistant Commissioner (ST), Madhapur-V Circle, Madhapur Division,
Hyderabad
43. Deputy State Tax Officer, Madhapur-IV Circle, Madhapur Division,
Hyderabad.
44. The Assistant Commissioner, Vidyanagar Circle, Secunderabad Division, TG.
45. The Commissioner of State Tax, The State GST Department, State GST
Commissioner Office, Nampally, Opp. to Gandhi Bhavan, Hyderabad.
46. Assistant Commissioner (ST), Malkajgiri N3, Hyderabad.
47. The Deputy Commissioner (ST), Saroornagar STU 3, Saroornagar Division,
Exhibition Gate Road, Abids, Hyderabad-500001
48. The Assistant Commissioner (State Tax), Bowenpally-1 Circle, Begumpet
Division, Hyderabad, Telangana.
49. State Tax Officer, Adilabad Circle, Adilabad Division, H.No. 9-6, 2nd Floor,
Chandra Hero Complex, Sai Nagar, Dasnapur, Adilabad- 504001

50. The Assistant Commissioner (State Tax), Nacharam-1 Circle, Malkajgiri Division, Hyderabad, Telangana.
51. The Assistant Commissioner (ST), Adilabad Circle, Adilabad Division, H.No. 9-6, 2nd Floor, Chandra Hero Complex, Sai Nagar, Dasnapur, Adilabad-504001
52. The Manager, Union Bank, (Erstwhile Andhra Bank) Adilabad Branch, GMR Towers, Cinema Road, Adilabad, Telangana- 504001
53. The Deputy Commissioner (ST) STU), Adilabad Circle, Adilabad Division, H.No. 9-6, 2nd Floor, Chandra Hero Complex, Sai Nagar, Dasnapur, Adilabad- 504001
54. Assistant Commissioner, Basheerbagh, Nampally - 1 Circle, Abids, Hyderabad, Telangana.
55. The Assistant Commissioner (ST), FAC, Khammam-III Circle, Nizamabad Division, D.No. 10-6-179/6, Near Sri. P.V.Narasimharao Park, Burhanpuram, Khammam- 507 001
56. State Tax Officer, Keesara-1 Circle, Malkajgiri Division, 5th Floor, C.T. Complex, Nampally, Hyderabad - 500 001.
57. Deputy Commissioner (ST- 2), Enforcement Wing, Nampally, Hyderabad.
58. The State of Telangana, Represented through its Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Hyderabad.
59. The Appellate Joint Commissioner of State Tax, Punjagutta Division, Hyderabad, Telangana.
60. The Assistant Commissioner of State Tax, Punjagutta Division, Hyderabad, Telangana.
61. The Commissioner of State Taxes, State of Telangana, Commercial Taxes Complex, M.J. Road, Opposite Gandhi Bhavan, Nampally, Hyderabad - 500 001.
62. The Assistant Commissioner (ST), Nirmal Circle, Adilabad Division, H.No. 7-2-83/57-1, Near Post Office, Indiranagar, Nirmal, Telangana- 504106
63. The Deputy Commissioner, (State Tax)-6, Commissioner of Commercial Taxes Department, HOD Division, C.T Complex, Nampally, Hyderabad-500 001
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69. Assistant Commissioner (ST), Khairatabad- Somajiguda-II Circle, Panjagutta Division, Hyderabad.
70. The Dy. Commissioner (ST), Abids STU -2, Abids Division, Hyderabad.
71. The Assistant Commissioner (ST), Keesara-II Circle, Malkajgiri Division, 5th Floor, Mayur Kushal Complex, Abids, Hyderabad -500001
72. The Assistant Commissioner (ST), Vikarabad Circle, Hyderabad.
73. Assistant Commissioner, Basheerbagh, Nampally - 2 Circle, Abids, Hyderabad, Telangana.
74. Deputy Commissioner (ST)-III (FAC), Secunderabad Division, Hyderabad, Telangana.
75. Assistant Commissioner (State Tax), Madhapur-1 Circle Madhapur Division, Hyderabad.
76. The State Tax Officer (ST), Begumpet 2 Circle, Begumpet Division, Telangana.
77. The Asst. Commissioner (ST), Begumpet 2 Circle, Begumpet Division, Telangana.

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79. Joint Secretary, Union of India, Department of Revenue, Ministry of Finance, North Block, New Delhi-110001
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82. The Joint Commissioner (ST), Saroornagar Division, 3rd Floor, Gagan Vihar, Nampally, Hyderabad-500 001.
83. The Commissioner of State Tax, CT Complex, Nampally, Hyderabad Telangana 500 001.
84. The State Tax Officer (ST), Saroor Nagar-III, Saroor Nagar Division, Telangana
85. The Asst. Commissioner (ST), Saroomagar-III, Saroor Nagar Division, Telangana.
86. Deputy Commissioner (State Tax), Secunderabad STU-01 Circle, Secunderabad Division, Hyderabad.
87. The Assistant Commissioner(ST), Fatehnagar Circle, Hyderabad Rural Division 4th Floor, Mayur Kushal Complex, Abids, Hyderabad-500082
88. The Chief Accounts Officer, TGSRTC, Hyderabad.
89. Deputy Commissioner (ST)-1, Enforcement Wing-1, Hyderabad.
90. State Tax Officer -1, Madhapur-IV Circle, Hyderabad, Telangana
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93. The Assistant Commissioner, Mahankali Street- RP road 2 Circle, Sec'bad Division, T.G.
94. Assistant Commissioner (ST), Madhapur DC Office, Madhapur, Hyderabad.
95. Manager, Andhra Pradesh Mahesh Cooperative Urban Bank Ltd, Siddiamber Bazar, Hyderabad- 500012.
96. The Deputy Commissioner of State Tax, Punjagutta Division STU-3, Mayur Kushal Complex, Abids, Hyderabad - 500 001.
97. The Assistant Commissioner of State Tax, Srinagar colony circle, Punjagutta Division, Mayur Kushal Complex, Abids, Hyderabad - 500 001
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103. The Assistant Commissioner (ST), Jeedimetla- I Circle, Hyderabad Rural Division, Hyderabad.
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106. The Branch Manager, State Bank of India, Aler, Yadadri Bhuvanagiri, Nalgonda.
107. Assistant Commissioner (ST), Keesara-II Circle, Saroor Nagar Division, Hyderabad.

108. The Assistant Commissioner ST, Begum Bazar Circle, Charminar Division, 9th Floor, Gaganvihar Building, Nampally, Hyderabad-500 001
109. The Deputy Commissioner (ST)-2, O/o. Commissioner of State Tax, Enforcement Wing, Hyderabad.
110. Assistant Commissioner (ST), Madhapur - VII Circle, Madhapur Division, Hyderabad.
111. Deputy Commissioner (State Tax), Secunderabad STU-01 Circle, Secunderabad Division, Hyderabad.
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113. The Assistant Commissioner ST, Vanasthalipuram-II Circle, Saroor Nagar Division, 7th floor, Mayur Kushal Complex, Abids, (Chermas Building) Hyderabad
114. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana.
115. The Assistant Commissioner (ST), Khammam-II, Secunderabad.
116. The Assistant Commissioner ST, Vanasthalipuram-II Circle, Saroor Nagar Division, 7th floor, Mayur Kushal Complex, Abids, (Chermas Building) Hyderabad.
117. The Assistant Commissioner (ST), Jubilee Hills-II, Mayur Kushal Complex, Abids, Hyderabad - 500 001
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119. The Assistant Commissioner (ST), M.G Road-S.D. Road Circle, Begumpet Division, Hyderabad.
120. The Assistant Commissioner ST, Mehdiapatnam-I Circle, Charminar Division, 8th Floor, Gaganvihar Building, Nampally, Hyderabad-500 001.
121. The Assistant Commissioner, Mehdiapatnam-II, Charminar Division, Hyderabad, Telangana.
122. Assistant Commissioner (ST), Fathenagar Circle, Hyderabad Rural Division, Hyderabad.
123. The Assistant Commissioner (ST), Sangareddy-STU, Nizamabad Division, Telangana.
124. The Joint Commissioner, Saroor Division, (STATE TAX) Gaganvihar, Nampally, Hyderabad, Telangana - 500001
125. Assistant Commissioner (ST), Balanagar Circle, Hyderabad Rural Division, Hyderabad, Telangana.
126. The Asst. Commissioner (ST), Abids Circle, 4th Floor, Old Kakatiya Hotel, Nampally, Hyderabad. 500 001
127. The Assistant Commissioner (ST), Enforcement, HQD, Telangana.
128. Assistant Commissioner, Warangal-Urban-II, Warangal.
129. Assistant Commissioner (GST), Punjagutta DC Office, Punjagutta Division, Hyderabad.
130. The Appellate Joint Commissioner (State Tax), Punjagutta Division, 5th Floor, CT Complex, Nampally, Hyderabad, Telangana-500 001
131. The Assistant Commissioner (State Tax), Begumpet II Circle, Begumpet Division, H.No. 6-3-789, 5th Floor, Pavani Prestige, Ameerpet, Hyderabad-500016.
132. The Assistant Commissioner ST, Adilabad Circle, Adilabad Division, H.No. 9-6, 2nd Floor, Chandra Hero Complex, Sai Nagar, Dasnapur, Adilabad- 504001.
133. Assistant Commissioner (ST), Hyderguda - Ashok Nagar Circle, Hyderabad, Telangana.
134. The Assistant Commissioner (ST), Madhapur-III Circle, Hyderabad Rural Division, Hyderabad, Telangana.

135. The Assistant Commissioner (ST), Madhapur -5 Circle, Madhapur Division, Hyderabad, Telangana.
136. The Deputy Commissioner (ST) - 1, Enforcement Wing, Office of the Commissioner of Commercial Taxes, M.J.Road, Opp to Gandhi Bhavan, Hyderabad.
137. The Deputy Commissioner (ST), Enforcement - 5, Additional Commissioner (ST)-2 Division, Commissioner (ST), Hyderabad
138. The Deputy Commissioner of State Tax, Saroov Nagar Division, 3rd Floor, Gaganvihar Complex, Nampally Hyderabad, Telangana-500082.
139. The Joint Commissioner (ST), Nizamabad, Telangana
140. The Assistant Commissioner (ST), Medak, Nizamabad Division.
141. The Asst Commissioner (State Tax), Rajendranagar-II Circle, Saroornagar Division, Exhibition Gate Road, Nampally, Hyderabad-500 001
142. The Assistant Commissioner (ST), Ferozguda Circle, Gaganvihar Complex, Opp. Gandhi Bhavan, M.J. Road, Nampally, Hyderabad - 500001
143. The Assistant Commissioner, Hydernagar-III Circle, Hyderabad Rural Division, 5th Floor, South Wing, Gaganvihar Building, Opp. Gandhi Bhavan, Nampally, Hyderabad- 500 001
144. Assistant Commissioner (ST), Warangal Urban-II, Warangal.
145. One CC to SRI M. UMASHANKAR, Advocate [OPUC]
146. One CC to SRI S. SURI BABU, Advocate [OPUC]
147. One CC to SRI SRINARAYAN TOSHNIWAL, Advocate [OPUC]
148. One CC to SRI K. BHASKAR REDDY, Advocate [OPUC]
149. One CC to SRI K. LAXMA REDDY, Advocate [OPUC]
150. One CC to SRI M. V. J. K. KUMAR, Advocate [OPUC]
151. One CC to SRI G. NARENDRA CHETTY, Advocate [OPUC]
152. One CC to SRI SALVAJI RAJA SHEKAR RAO, Advocate [OPUC]
153. One CC to M/s. S. SOWMYA, Advocate [OPUC]
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155. One CC to SRI A. V. RAGHU RAM, Advocate [OPUC]
156. One CC to SRI B. KRISHNA REDDY, Advocate [OPUC]
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158. One CC to SMT. S. RAMA LAKSHMI, Advocate [OPUC]
159. One CC to SRI M. RAMACHANDRA MURTHY, Advocate [OPUC]
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162. One CC to SRI NOOTY VASISHTA, Advocate [OPUC]
163. One CC to M/s. NSV JANAKI, Advocate [OPUC]
164. One CC to M/s. YAMMANURU SRI REDDY, Advocate [OPUC]
165. One CC to SRI SHAIK JEELANI BASHA, Advocate [OPUC]
166. One CC to SRI A. V. A. SIVA KARTIKEYA, Advocate [OPUC]
167. One CC to SRI P. KARTHIK RAMANA, Advocate [OPUC]
168. One CC to SRI MOHD. MUKHAIRUDDIN, Advocate [OPUC]
169. One CC to SRI KAILASH NATH P. S. S, Advocate [OPUC]
170. One CC to SRI JAI KISHAN SOLANKI, Advocate [OPUC]
171. One CC to SRI VENKATRAM REDDY MANTUR, Advocate [OPUC]
172. One CC to SRI M. NAGA DEEPAK, Advocate [OPUC]
173. One CC to SRI JAI KISHAN SOLANKI, Advocate [OPUC]
174. One CC to SRI KARAN TALWAR, Advocate [OPUC]
175. One CC to SRI V. VEERESHAM, Advocate [OPUC]
176. One CC to SRI B. SIVA KUMAR, SC FOR TSHCL [OPUC]
177. One CC to M/s. S. N. SREEDEVI, Advocate [OPUC]
178. One CC to SRI C. VISHWANATH, SC FOR DCB BANK LTD. [OPUC]
179. One CC to SRI DOMINIC FERNANDES, SEINOR SC FOR CBIC [OPUC]
180. One CC to SRI Md. SHABAZ, Advocate [OPUC]

181. One CC to SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA [OPUC]
182. One CC to SRI SWAROOP OORILLA, Special Govt Pleader for State Tax [OPUC]
183. One CC to SRI T. CHAITANYA KIRAN, AGP FOR STATE TAX [OPUC]
184. Two CCs to GP FOR REVENUE, High Court for the State of Telangana, at Hyderabad. [OUT]
185. Two CCs to GP FOR MEDICAL HEALTH & FW, High Court for the State of Telangana, at Hyderabad. [OUT]
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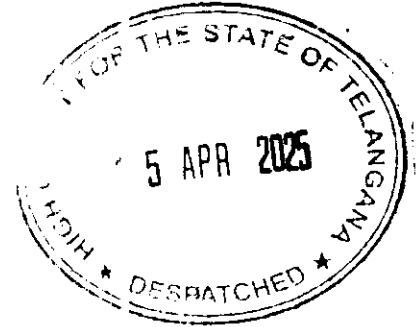
PSK.



HIGH COURT

HAC,J
&
RY,J

DATED:28/02/2025



COMMON ORDER

WRIT PETITION Nos.21101, 5763, 20418, 20827, 20903, 20943, 20997, 21765, 22333, 22334, 22335, 22526, 22571, 22579, 22690, 23341, 26029, 29063, 29415, 29477, 29756, 30022, 31003, 31008, 31025, 31916, 32265, 32914, 32984, 33003, 33054, 33070, 33072, 33086, 33260, 33765, 33905, 33975, 34181, 34598, 35293, 35493, 35503, 35510, 35581, 35593, 35630, 35736, 35904, 35964, 35987, 35989, 36045, 36366, 36375, 36385, 36402, 36421, 36425, 36471, 36581, 36613, 36616, 36620, 36682, 36705, 36730, 36759, 36763, 36776, 36786, 36795, 36799, 36836, 36837, 36910, 36945, 36969, 37051, 37059, 37107 and 37116 of 2024 & 14, 32, 89, 109, 123, 126, 129, 148, 160, 216, 268, 270, 273, 280, 304, 330, 335, 341, 342, 349, 366, 581, 1327, 1430, 1443, 1474, 1476, 1521, 1534, 1537, 1576, 1586, 1614, 1721, 1764, 1774, 1796, 1825, 1998, 2106, 2114, 2116, 2139, 2142, 2170, 2212, 2217, 2246, 2360, 2363, 2530, 2681, 2700, 2716, 2720, 2750, 2780, 2794, 2848, 2864, 2867, 2931, 2939, 2956, 2995, 3000, 3012, 3013, 3015, 3027, 3137, 3150, 3171, 3226, 3252, 4277 and 4491 of 2025.

ALLOWING THE WRIT PETITIONS
WITHOUT COSTS

204
27/03/25
b.k