

HIGH COURT FOR THE STATE OF TELANGANA AT HYDERABAD

MONDAY, THE SECOND DAY OF FEBRUARY

TWO THOUSAND AND TWENTY SIX

:PRESENT:

THE HONOURABLE THE CHIEF JUSTICE APARESH KUMAR SINGH

AND

THE HONOURABLE SRI JUSTICE G.M. MOHIUDDIN

WRIT PETITION Nos: 15975, 19388, 19894, 20001, 20090, 20397, 20404, 20409, 20427, 20473, 20528, 20599, 20625, 20653, 21024, 21060, 21114, 21466, 22562, 22806, 23906, 24196, 24230, 24402, 24420, 24808, 25208, 25361, 25529, 25562, 26229, 26248, 26280, 26298, 26300, 26617, 26643, 27165, 27232, 27770, 28954, 29692, 30090, 30104, 30158, 30166, 30184, 30247, 30928, 30935, 31406, 31410, 31419 AND 31432 OF 2025

WP.NO. 15975 OF 2025

Between:

Lakshmi Enterprises, Rep by its Partner Venkata Rao Chokkakula, H. No-2-10-376/2, Jyothinagar, Near Post Office, Karimnagar, Karimangar, Telangana-505001

...Petitioner

AND

1. The State Tax Officer (GST) (ST), Karimnagar- II Circle, Karimnagar Division, T.G.
2. The Assistant Commissioner (GST)(ST), Karimnagar- 11 Circle, Karimnagar 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-110001
6. GSTN, Worldmark 1, Aerocity, Indira Gandhi International Airport, New Delhi.

(Respondent No.6 is impleaded as per Court Order Dated: 18-09-2025 in WP.No.15975 of 2025).

...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 Nos. ZD360624117151R dt. 27.06.2024, ZD361223074626B dt. 31.12.2023 and Show cause notices vide reference Nos. ZD360224035081X dt. 21.02.2024 ZD360522020962K dt. 30.05.2022 cannot be sustained as the impugned orders and Show cause notices are unsigned i.e. were neither digitally signed nor verified through e-signature as envisaged/specified under rule 26(3) of COST rules, 2017 and are to be set-aside, or (b)That, alternatively the impugned orders passed solely on the ground that the petitioner had not filed a reply to the SCNs cannot be sustained, hence, the matter is remitted back to the Proper Officer for re-adjudication.

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 direct the 2nd respondent to lift the bank attachments made pursuant to operation of Form GST DRC-13 dated 10.02.2025, pending disposal of WP.No.15975 of 2025, on the file of the High Court.

IA NO: 2 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to suspend the operation of the Orders in Form GST DRC-07 vide reference Nos.ZD360624117151R dt. 27.06.2024; ZD361223074626B dt. 31.12.2023 issued by the 1 Respondent, passed for the tax period 2017-18 under the provisions of the Act, pending disposal of WP 15975 of 2025, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated: 18.09.2025, 30.10.2025, 18.11.2025, 15.12.2025, 29.12.2025 & 08.01.2026 made herein and upon hearing the arguments of SRI. JAI KISHAN SOLANKI Advocate for the Petitioner and Mr. A. SUDARSHAN REDDY, learned ADVOCATE GENERAL for the State of Telangana duly assisted by Mr. SWAROOP OORILLA, learned Special Government Pleader for State Tax for the Respondent Nos.1 to 4 and SRI. A. KRANTI KUMAR REDDY Advocate for the Respondent Nos.5 and 6,

WP.NO. 19388 OF 2025

Between:

M/s Rasun Exports Private Limited,, 6-3-351, 4th Floor, Ravi Chambers, Road No.1, Banjara Hills, Hyderabad - 500 034, Telangana. Represented by its Director, Mr. Nagavarapu Satyanarayana, S/o.Mr. N.Venkateswar Rao.

Petitioner

AND

1. The State Tax Officer,, Khairatabad - Somajiguda - 2 Circle, Hyderabad, 8th Floor, B-Block, Mayur Complex, Abids, Hyderabad - 500 001, Telangana.
2. The Assistant Commissioner of State Tax,, Khairatabad - Somajiguda - 2 Circle, Hyderabad, 8th Floor. B - Block, Mayur Complex, Abids, Hyderabad - 500 001, Telangana.
3. The Chief Commissioner of State Taxes,, State of Telangana,Commercial Taxes Complex, M.J. Road, Opposite Gandhi Bhavan, Nampally, Hyderabad - 500 001, Telangana.
4. State of Telangana, rep. through its Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Hyderabad.
5. GSTN, Worldmark 1, Aerocity, Indira Gandhi International Airport, New Delhi.

(Respondent No.5 is impleaded as per Court Order Dated: 18-09-2025 in WP.No.19388 of 2025).

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 particularly in the nature of Mandamus or any other appropriate Writ, declaring.

A.the order u/s 73 of the Goods and Services Tax Act, 2017 (ZD3602250841886), Summary of the Order in Form GST DRC-07 (ZD3602250841886), and Attachment to Form GST DRC-07, all dated 27.02.2025, passed by the 1st Respondent, under the provisions of the Telangana Goods and Services Tax Act, 2017, for the tax period 2020 - 21, as arbitrary, bad and non-est in law, barred by limitation, without jurisdiction, vague and without any valid reasons, apart from being violative of articles 14, 19(1)(g) and 265 of the Constitution of India, and consequently set-aside the same.

B.after holding that, the Summary of the show cause notice in Form GST DRC-01, and Attachment to Form GST DRC-01 (revised show cause notice), all dated 28.01.2025, as arbitrary. bad and non-est in law, barred by limitation, without jurisdiction, vague and without any valid reasons.

IA NO: 1 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to stay all further proceeding, including any recovery, pursuant to the order u/s 73 of the Goods and Services Tax Act, 2017 (ZD3602250841886), Summary of the Order in Form GST DRC-07 (ZD3602250841886), and Attachment to Form GST DRC-07, all dated 27.02.2025, passed by the 1st Respondent, under the provisions of the Telangana no/As and Services Tax Act, 2017. for the tax period 2020 - 21, pending disposal of WP 19388 of 2025, on the file of the High Court.

IA NO: 2 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to suspend the garnishee notices issued by the 1st Respondent, u/s 79(1)(c) of the Act, dated 24.07.2025, to the bankers of the Petitioner, i.e., Respondents 5 & 6, pending disposal of WP 19388 of 2025, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated: 01.08.2025, 21.08.2025, 18.09.2025, 30.10.2025, 18.11.2025, 15.12.2025, 29.12.2025 & 08.01.2026 made herein and upon hearing the arguments of SRI. A.V.A. SIVA KARTIKEYA Advocate for the Petitioner and Mr. A. SUDARSHAN REDDY, learned ADVOCATE GENERAL for the State of Telangana duly assisted by Mr. SWAROOP OORILLA, learned Special Government Pleader for State Tax for the Respondent Nos.1 to 4 and SRI. A. KRANTI KUMAR REDDY Advocate for the Respondent No.5,

WP.NO. 19894 OF 2025**Between:**

M/s. Shiva Sai Enterprises, Rep. by its Proprietor, Mrs. Reddy Gurrala Sunitha, SY No. 170, Badangpet, Saroor Nagar Mandal, Ranga Reddy District - 500058.

Petitioner

AND

1. Assistant Commissioner (ST),, Saroor Nagar III Circle, Commercial Tax Department, Government of Telangana, Hyderabad.
2. The State of Telangana,, Rep. by its Principal Secretary, Commercial Taxes Department, Secretariat, Hyderabad - 500022.

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 Writ of Certiorari, calling for the records and quashing the proceedings culminating in the Final Order dated 19.08.2024 in Form GST DRC-07 passed by the 1st Respondent for FY 2019-20 and pass an order remanding the matter back to the 1st Respondent for fresh consideration after affording a reasonable opportunity of hearing to the petitioner.

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 all further proceedings including recovery pursuant to the impugned Order dated 19.08.2024 in Form GST DRC-07 passed by the 1st Respondent for FY 2019-20, Pending disposal of WP 19894 of 2025, on the file of the High Court.

IA NO: 2 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased Direct the Respondents to forthwith withdraw the notice issued to the Petitioner's bank and unfreeze the Petitioner's current account maintained with Canara Bank, Account No. 33053070000264, which was frozen pursuant to the impugned order dated 19.08.2024, pending disposal of WP.No.19894 of 2025, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated: 08.09.2025, 30.10.2025, 18.11.2025, 15.12.2025, 29.12.2025 & 08.01.2026 made herein and upon hearing the arguments of SRI. DANDU SURESH BABU Advocate for the Petitioner and Mr. Swaroop Oorilla, learned Special Government Pleader for State Tax appears for the Respondents,

WP.NO. 20001 OF 2025**Between:**

Pavan Electrical and Sanitation, Rep by its Sole Proprietor Kuparam Choudary, Age 54 years Shop No. 119, J P Nagar Miyapur, Hyderabad, Medchal- Malkajgiri, Telangana- 500050

Petitioner

AND

1. The State Tax Officer (GST)(ST), Madhapur 8 Circle, Madhapur Division
2. The Asst. Commissioner (GST) (ST), Madhapur 8 Circle, Madhapur Division
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. GSTN, Worldmark 1, Aerocity, Indira Gandhi International Airport, New Delhi.

(Respondent No.5 is impleaded as per Court Order Dated: 18-09-2025 in WP.No.20001 of 2025).

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 that the impugned Order vide reference No ZD360824064685W dt. 19/08/2024 and Show cause notice vide reference No. ZD360524044604G dt. 23/05/2024 cannot be sustained as the impugned Order and Show cause notice are unsigned i.e. were neither digitally signed nor verified through e-signature as envisaged/specified under rule 26(3) of COST rules. 2017 and are to be set-aside.

IA NO: 1 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased pleased to suspend the operation of the Order in Form GST DRC-07 vide reference No. ZD360824064685W dt. 19.08.2024 issued by the 1st Respondent, passed for the tax period 2019-20, under the provisions of the Act, pending disposal of WP 20001 of 2025, on the file of the High Court.

IA NO: 2 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to direct the 1st respondent to lift the bank attachments made pursuant to operation of Form GST DRC-13 dated 13.06.2025, pending disposal of WP.No.20001 of 2025, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated: 18.09.2025, 30.10.2025, 18.11.2025, 15.12.2025, 29.12.2025 & 08.01.2026 made herein and upon hearing the arguments of SRI. JAI KISHAN SOLANKI Advocate for the Petitioner and Mr. A. SUDARSHAN REDDY, learned ADVOCATE GENERAL for the State of Telangana duly assisted by Mr. SWAROOP OORILLA, learned Special Government Pleader for State Tax for the Respondent Nos.1 to 4 and SRI. A. KRANTI KUMAR REDDY Advocate for the Respondent No.5,

WP.NO. 20090 OF 2025

Between:

M/s. Tanmayi Aircon, Rep. by its Proprietor, Satya Srinivas Rao Degala, Ground Floor, H.No. 8-3-231/A/47 and 48, Sri Krishna Nagar, Yousufguda, Hyderabad, Telangana, 500045.

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 (ST), Office of the Joint Commissioner (ST), Punjagutta Division, Srinagar 2 Circle, 5-9-279, 5th floor, B Block, Mayur Kushal Complex, Gunfoundry, Abids, Nampally, Hyderabad, Telangana-500001.
4. GSTN, Worldmark 1, Aerocity, Indira Gandhi International Airport, New Delhi.

(Respondent No.4 is impleaded as per Court Order Dated: 18-09-2025 in WP.No.20090 of 2025).

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 that the action of the Respondent No.3 in issuing the orders vide DRC-07 bearing Reference No. ZD360225077786X dated. 25/02/2025, DRC07 vide Reference No. ZD3608241008568 dt 24/08/2024, ZD3604240941010 dt 30/04/2024 and ZD360424087305B dt 30/04/ 2024 without signing the said documents digitally confirming the demand of tax along with consequential demands of interest and penalty against the Petitioner Company as void ab-initio, without jurisdiction. illegal, arbitrary, and violation of Article 19(1)(g) and 300A of the Petitioner;

IA NO: 1 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to suspend the operation of FORM GST DRC-13 dated 04/04/2025 pending disposal of this writ petition as the impugned orders themselves are without jurisdiction in view of the grounds of appeal supra, pending disposal of WP 20090 of 2025, on the file of the High Court.

IA NO: 2 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to grant stay against the operation of the impugned orders vide DRC07 bearing Reference No. ZD360225077786X dated. 25/02/2025, DRC-07 vide Reference No. ZD3608241008568 dt 24/08/2024, ZD3604240941010 dt 30/04/2024 and ZD360424087305B dt 30/04/2024 passed by the Respondent No. 3 pending disposal of this writ petition and not to take any coercive action, pending disposal of WP 20090 of 2025, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated: 21.08.2025, 18.09.2025, 30.10.2025, 18.11.2025, 15.12.2025, 29.12.2025 & 08.01.2026 made herein and upon hearing the arguments of SRI. S.V. PRANAV RAM Advocate for the Petitioner and Mr. A. SUDARSHAN REDDY, learned ADVOCATE GENERAL for the State of Telangana duly assisted by Mr. SWAROOP OORILLA, learned Special Government Pleader for State Tax for the Respondent Nos.1 to 3 and SRI. A. KRANTI KUMAR REDDY Advocate for the Respondent No.4,

WP.NO. 20397 OF 2025

Between:

Gudla Vanaja, aged 50 years, W/o Gudla Venkatesham, 13-23-132/1, Plot no.12, Flat No. 102. Jagini Enclave, Mathalaxminagar. Kothapet Hyderabad-500035

Petitioner

AND

1. Assistant Commissioner (ST), Saroor Nagar-I Circle, Saroor Nagar, Telangana.
2. State of Telangana, Rep. by its Secretary to Government (Revenue), State Tax Department, Secretariat, Hyderabad.
3. GSTN, Worldmark 1, Aerocity, Indira Gandhi International Airport, New Delhi.

(Respondent No.3 is impleaded as per Court Order Dated: 18-09-2025 in WP.No.20397 of 2025).

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 setting aside the unsigned Impugned Show Cause Notice dt.10.06.2022 vide Ref. No. ZD360622056092L along with attachment in Form GST DRC-01 and impugned Order in Form GST DRC-07 dt.28.08.2024 vide Ref No. ZD360824117723A along with attachment of proceedings issued by the 1St Respondent for the tax period April 2019 to March 2020 without having any signature or authentication 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 writ petition, the High Court may be pleased to grant stay of all further proceedings pursuant to impugned Order in Form GST DRC-07 dt.28.08.2024 vide Ref No. ZD360824117723A along with attachment of proceedings of the 1st Respondent for the tax period 2019-20, pending disposal of WP.No.20397 of 2025, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated: 30.07.2025, 21.08.2025, 18.09.2025, 30.10.2025, 18.11.2025, 15.12.2025, 29.12.2025 & 08.01.2026 made herein and upon hearing the arguments of SRI. YAMMANURU SIRI REDDY Advocate for the Petitioner and Mr. A. SUDARSHAN REDDY, learned ADVOCATE GENERAL for the State of Telangana duly assisted by Mr. SWAROOP OORILLA, learned Special Government Pleader for State Tax for the Respondent Nos.1 and 2 and SRI. A. KRANTI KUMAR REDDY Advocate for the Respondent No.3,

WRIT PETITION NO: 20404 OF 2025

Between:

HARINI GANTI, Prop. of CISNE for ARTS, Address. H.NO.8-2-626B, KRISHNA ATREYA, ROAD NO.11, BANJARA HILLS, Hyderabad, Telangana, 500034, Represented by its Proprietor Harini Madhira, W/o. Sri. Satish Madhira, Presently residing at. 13822, Woodford Lane, Frisco, Texas 75035.

Petitioner

AND

1. The State of Telangana,, Represented by its Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Hyderabad.
2. Assistant Commissioner (State Taxes), BASHEERBAGH 2, Abids Division, 5-4-435, Old Kakatiya Hotel Building, 1st Floor, Nampally, Hyderabad - 500001.
3. GSTN, Worldmark 1, Aerocity, Indira Gandhi International Airport, New Delhi.

(Respondent No.3 is impleaded as per Court Order Dated: 18-09-2025 in WP.No.20404 of 2025).

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 the impugned Show Cause Notice bearing Reference No. ZD3602240000834 in Form GST DRC-01 dated 31-01-2024, including the attachment to the Show Cause Notice and the consequent impugned Order-In-Original bearing Reference No. ZD360424024722M in Form GST DRC-07 dated 16-04-2024, including the attached proceedings, issued and passed by the 2nd Respondent for the Financial Year 2018-19, as being non-est in the eye of law, lacking authentication and signature as against the provisions of CGST/TGST Act, 2017, 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 writ petition, the High Court may be pleased to further stay all proceedings in pursuance of the impugned Order-In-Original bearing Reference No. ZD360424024722M in Form GST DRC-07 dated 16-04-2024, including the attached proceedings. passed by the 2nd Respondent for the Financial Year 2018-19, pending disposal of WP 20404 of 2025, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated: 30.07.2025, 21.08.2025, 18.09.2025, 30.10.2025, 18.11.2025, 15.12.2025, 29.12.2025 & 08.01.2026 made herein and upon hearing the arguments of SRI. T. PRADYOTH Advocate for the Petitioner and Mr. A. SUDARSHAN REDDY, learned ADVOCATE GENERAL for the State of Telangana duly assisted by Mr. SWAROOP OORILLA, learned Special Government Pleader for State Tax for the Respondent Nos.1 and 2 and SRI. A. KRANTI KUMAR REDDY Advocate for the Respondent No.3,

WRIT PETITION NO: 20409 OF 2025**Between:**

M/s.SIVA SAI GANESH ENTERPRISES, 4-39, 4-39, VEERABADARAR RAO HOUSE, T V R ROAD, MARLAPADU, KHAMMAM, Telangana- 507164 Rep by Proprietor, Mr. RAVIKUMAR MUCHANAPALLY.

Petitioner

AND

1. The Deputy Commissioner (ST-5), Enforcement Wing-2, HOD, Telangana.
2. The Assistant commissioner (ENFT), Enforcement, HOD, Hyderabad.
3. The Union of India, Rep. by the Secretary, Ministry of Finance, No.136-A, North Block, New Delhi- 110001.
4. The State of Telangana, Rep. by the Principal Secretary to Government, Revenue (CT-II) Department, Telangana Secretariat Building, Hyderabad, Telangana.
5. GSTN, Worldmark 1, Aerocity, Indira Gandhi International Airport, New Delhi.

(Respondent No.5 is impleaded as per Court Order Dated: 18-09-2025 in WP.No.20409 of 2025).

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 22.08.2024 passed for the year 2019-20, 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 writ petition, the High Court may be pleased to grant stay of collection of the total disputed tax of Rs. 15,02,104/- CGST and Rs 15,02,104/- SGST and Penalty of Rs. 1,50,210/- CGST and Rs. 1,50,210/- SGST, pending disposal of WP 20409 of 2025, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated: 30.07.2025, 21.08.2025, 18.09.2025, 30.10.2025, 18.11.2025, 15.12.2025, 29.12.2025 & 08.01.2026 made herein and upon hearing the arguments of SRI. EPPA RAKESH REDDY Advocate for the Petitioner and Mr. A. SUDARSHAN REDDY, learned ADVOCATE GENERAL for the State of Telangana duly assisted by Mr. SWAROOP OORILLA, learned Special Government Pleader for State Tax for the Respondent Nos. 1, 2 and 4 and SRI. A. KRANTI KUMAR REDDY Advocate for the Respondent No.5,

WRIT PETITION NO: 20427 OF 2025

Between:

Gudla Vanaja, aged 50 years, W/o Gudla Venkatesham, 13-23-132/1, Plot no.12, Flat No. 102, Jagini Enclave, Mathalaxminagar, Kothapet Hyderabad-500035

Petitioner

AND

1. Assistant Commissioner (ST), Saroor Nagar-I Circle, Saroor Nagar, Telangana.
2. State of Telangana, Rep. by its Secretary to Government (Revenue), State Tax Department, Secretariat, Hyderabad.
3. GSTN, Worldmark 1, Aerocity, Indira Gandhi International Airport, New Delhi.

(Respondent No.3 is impleaded as per Court Order Dated: 18-09-2025 in WP.No.20427 of 2025).

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 setting aside the unsigned Impugned Show Cause Notice dt.30.05.2022 vide Ref. No. ZD360522020039R along with attachment in Form GST DRC-01 and impugned Order in Form GST DRC-07 dt.28.12.2023 vide Ref No. ZD361223058862B along with attachment of proceedings issued by the 1st Respondent for the tax period April 2017 to March 2018 without having any signature or authentication 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 writ petition, the High Court may be pleased to grant stay of all further proceedings pursuant to impugned Order in Form GST DRC-07 dt.28.12.2023 vide Ref No. ZD361223058862B along with attachment of proceedings of the 1st Respondent for the tax period 2017-18, pending disposal of WP 20427 of 2025, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated: 30.07.2025, 21.08.2025, 18.09.2025, 30.10.2025, 18.11.2025, 15.12.2025, 29.12.2025 & 08.01.2026 made herein and upon hearing the arguments of SRI. YAMMANURU SIRI REDDY Advocate for the Petitioner and Mr. A. SUDARSHAN REDDY, learned ADVOCATE GENERAL for the State of Telangana duly assisted by Mr. SWAROOP OORILLA, learned Special Government Pleader for State Tax for the Respondent Nos.1 and 2 and SRI. A. KRANTI KUMAR REDDY Advocate for the Respondent No.3,

WRIT PETITION NO: 20473 OF 2025

Between:

M/s.Satyanarayana Reddy Kandimalla, Age 40 yrs., 3-16-7, Indiranagar, Ramanthapur, Hyderabad, Medchal-Malkajgiri District, State of Telangana, Rep. by its Authorised Signatory Mr.M L N Sastry

Petitioner

AND

1. The Deputy Commissioner (ST)-IV, Enforcement Wing-1, C.T.Complex, Nampally, Hyderabad.
2. The Assistant Commissioner (ST), Jubilee Hills-1 Circle, Punjagutta Division, Hyderabad.

3. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad.
4. GSTN, Worldmark 1, Aerocity, Indira Gandhi International Airport, New Delhi.

(Respondent No.4 is impleaded as per Court Order Dated: 18-09-2025 in WP.No.20473 of 2025).

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 1 Respondent in passing the Order, dated 24/02/2025, the Summary of the Order in Form GST DRC-07, dated 24/02/2025 and the Proceedings, dated 17/02/2025, levying Penalty under CGST/SGST for the tax period 2020-21 under the CGST/SGST Act 2017, barred by limitation as per Section 73(10) of the CGST/SGST Act 2017,

(2) the action of the 1st Respondent in passing the Order, dated 24/02/2025, the Summary of the Order in Form GST DRC-07, dated 24/02/2025, without any signature of the Officer concerned either physically or digitally in the Order, dated 24/02/2025, the Summary of the Order, dated 24/02/2025 and the Show Cause Notice in Form GST DRC-01, dated 08/02/2022 are not valid in the eye of law,

(3) the action of the 1St Respondent in passing the Order, dated 24/02/2025, the Summary of the Order in Form GST DRC-07, dated 24/02/2025 and the Proceedings, dated 17/02/2025, without any authorisation from the Commissioner or any Officer authorised by him under Section 65 of the CGST/SGST Act 2017, is without authority of law,

(4) 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 CGST/SGST Rules 2017, is contrary to the provisions of the Acts,

(5) 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 Honourable Supreme Court, are not valid and consequently set aside the Order, dated 24/02/2025, the Summary of the Order in Form GST DRC-07, dated 24/02/2025 and the Proceedings, dated 17/02/2025 passed by the 1st Respondent, for the tax period 2020-21, 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 writ petition, the High Court may be pleased to Suspend the Operation of the Order, dated 24/02/2025, the Summary of the Order in Form GST DRC-07, dated 24/02/2025 and the Proceedings, dated 17/02/2025 passed by the 1st Respondent, for the tax period 2020-21 under the CGST/SGST Act 2017, pending disposal of WP 20473 of 2025, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated: 30.07.2025, 21.08.2025, 18.09.2025, 30.10.2025, 18.11.2025, 15.12.2025, 29.12.2025 & 08.01.2026 made herein and upon hearing the arguments of SRI. SHAIK JEELANI BASHA Advocate for the Petitioner and Mr. A. SUDARSHAN REDDY, learned ADVOCATE GENERAL for the State of Telangana duly assisted by Mr. SWAROOP OORILLA, learned Special Government Pleader for State Tax for the Respondent Nos.1 to 3 and SRI. A. KRANTI KUMAR REDDY Advocate for the Respondent No.4,

WRIT PETITION NO: 20528 OF 2025

Between:

Krishna Clothings, R/o. D. No. 16-11-404/14/A, First, Building, Saleem Nagar Colony, Moosarambagh, Hyderabad, Telangana - 500 036. Rep. By its Partener, Mr.L.M.M.N.V.S.G.Krishna.

**Petitioner
AND**

1. Assistant Commissioner (ST), Malakpet - II, Charminar, Telangana. Hyderabad.
2. Commissioner of State Tax, Telangana, Commercial Tax Building, Nampally, Hyderabad.
3. State of Telangana, Rep. by its Principal Secretary (Revenue), CT, Department, Telangana, Secretariat Buildings, Hyderabad.
4. GSTN, Worldmark 1, Aerocity, Indira Gandhi International Airport, New Delhi.

(Respondent No.4 is impleaded as per Court Order Dated: 18-09-2025 in WP.No.20528 of 2025).

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

- i. Issue a Writ, Order or Direction more particularly, one, in the nature of Writ of Mandamus, setting aside and quashing the unsinged Show Cause notice issued in From No. DRC-01 issued to the Petitioner for the tax period 2019-2020 dated 04.06.2024 as void and non-est in law
- ii. Set aside the unsinged assessment (audit) order dated 24.08.2024 issued in pursuance of the unsigned SCN, levying tax, penalty, and interest as invalid and without legal effect,

IA NO: 1 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to not to take any further steps consequent to passing of the assessment (audit) order dated 24.08.2024 levying tax, penalty, interest, pending disposal of WP 20528 of 2025, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated: 30.07.2025, 21.08.2025, 18.09.2025, 30.10.2025, 18.11.2025, 15.12.2025, 29.12.2025 & 08.01.2026 made herein and upon hearing the arguments of SRI. P. SRIKANTH RAO Advocate for the Petitioner and Mr. A. SUDARSHAN REDDY, learned ADVOCATE GENERAL for the State of Telangana duly assisted by Mr. SWAROOP OORILLA, learned Special Government Pleader for State Tax for the Respondent Nos.1 to 3 and SRI. A. KRANTI KUMAR REDDY Advocate for the Respondent No.4,

WRIT PETITION NO: 20599 OF 2025**Between:**

M/s. Cisne for Arts and Entertainments LLP., 8-2-626/B, P no A, Banjara Hills, Road Number 11, Hyderabad, Telangana, 500034 Represented by it's Chief Operating Officer, Deep Krishna Bheemreddy, S/o Late Yogaraja Bheemreddy

Petitioner

AND

1. The State of Telangana, Represented by its Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Hyderabad.
2. Assistant Commissioner (State Taxes), Madhapur-4 Circle, Madhupur Division, 7th Floor, Gagan Vihar Complex, Nampally, Hyderabad.
3. GSTN, Worldmark 1, Aerocity, Indira Gandhi International Airport, New Delhi.

(Respondent No.3 is impleaded as per Court Order Dated: 18-09-2025 in WP.No.20599 of 2025).

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 the impugned Show Cause Notice bearing Reference No. ZD3601240513300 in Form GST DRC-0 I dated 31-01-2024, including the

attachment to the Show Cause Notice and the consequent impugned Order-In-Original bearing Reference No. ZD360424091441H in Form GST DRC-07 dated 30-04-2024, including the attached proceedings, issued and passed by the 2nd Respondent for the Financial Year 2018-19, as being non-est in the eye of law, lacking authentication and signature as against the provisions of CGST/TGST Act, 2017, 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 writ petition, the High Court may be pleased to further stay all proceedings in pursuance of the impugned Order-In-Original bearing Reference No. ZD360424091441H in Form GST DRC-07 dated 30-04-2024, including the attached proceedings, passed by the 2nd Respondent for the Financial Year 2018-19, pending disposal of WP 20599 of 2025, on the file of the High Court.

IA NO: 2 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to direct the Respondents to remove the attachment of the Bank Account hearing No. 251151175117 with IndusInd Bank, pending disposal of WP 20599 of 2025, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated: 30.07.2025, 21.08.2025, 18.09.2025, 30.10.2025, 18.11.2025, 15.12.2025, 29.12.2025 & 08.01.2026 made herein and upon hearing the arguments of SRI. T. PRADYOTH Advocate for the Petitioner and Mr. A. SUDARSHAN REDDY, learned ADVOCATE GENERAL for the State of Telangana duly assisted by Mr. SWAROOP OORILLA, learned Special Government Pleader for State Tax for the Respondent Nos.1 and 2 and SRI. A. KRANTI KUMAR REDDY Advocate for the Respondent No.3,

WRIT PETITION NO: 20625 OF 2025

Between:

Harini Ganti, Prop. of CISNE for ARTS, Address. H.NO 8-2-626B, KRISHNA ATREYA, ROAD NO.11, BANJARA HILLS, Hyderabad, Telangana, 500034, Represented by its Proprietor Harini Madhira, W/o. Sri. Satish Madhira, Presently residing at. 13822, Woodford Lane, Frisco, Texas 75035.

Petitioner

AND

1. The State of Telangana, Represented by its Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Hyderabad.

2. Assistant Commissioner (State Taxes), BASHEERBAGH 2, Abids Division, 5-435, Old Kakatiya Hotel Building, 1st Floor, Nampally, Hyderabad - 500001.
3. GSTN, Worldmark 1, Aerocity, Indira Gandhi International Airport, New Delhi.

(Respondent No.3 is impleaded as per Court Order Dated: 18-09-2025 in WP.No.20625 of 2025).

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 the impugned Show Cause Notice bearing Reference No. ZD360524095120L in Form GST DRC-01 dated 31-05-2024, including the attachment to the Show Cause Notice and the consequent impugned Order-In-Original bearing Reference No. ZD3608241467980 in Form GST DRC-07 dated 31-08-2024, including the attached proceedings, issued and passed by the 2nd Respondent for the Financial Year 2019-20, as being non-est in the eye of law, lacking authentication and signature as against the provisions of CGST/TGST Act, 2017, 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 writ petition, the High Court may be pleased to further stay all proceedings in pursuance of the impugned Order-In-Original bearing Reference No. ZD3608241467980 in Form GST DRC-07 dated 31-08-2024, including the attached proceedings, issued and passed by the 2nd Respondent for the Financial Year 2019-20, pending disposal of WP 20625 of 2025, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated: 30.07.2025, 21.08.2025, 18.09.2025, 30.10.2025, 18.11.2025, 15.12.2025, 29.12.2025 & 08.01.2026 made herein and upon hearing the arguments of SRI. T. PRADYOTH Advocate for the Petitioner and Mr. A. SUDARSHAN REDDY, learned ADVOCATE GENERAL for the State of Telangana duly assisted by Mr. SWAROOP OORILLA, learned Special Government Pleader for State Tax for the Respondent Nos.1 and 2 and SRI. A. KRANTI KUMAR REDDY Advocate for the Respondent No.3,

WRIT PETITION NO: 20653 OF 2025

Between:

R Balarami Reddy and Co, Represented by its Managing Partner Srinivasula Ramireddy, Having office at Plot No. 407 8-2-287/11/B/5, Road No.14, Banjara Hills, Hyderabad, Telangana, 500034

Petitioner

AND

1. Appellate Joint Comissioner (ST) (FAC), Secunderabad Division, Hyderabad 5th Floor. C.T Complex, Nampally, Hyderabad- 500001
2. Assistant Commissioner (ST),, Basheerbagh - II Circle, Abids Division Hyderabad
3. State of Telangana, Represented by Principal Secretary Revenue Department (State Tax) Secretariat, Hyderabad - 500 004
4. Union of India, Ministry of Finance, Represented by its Secretary, North Block, New Delhi - 110 001
5. GSTN, Worldmark 1, Aerocity, Indira Gandhi International Airport, New Delhi.

(Respondent No.5 is impleaded as per Court Order Dated: 18-09-2025 in WP.No.20653 of 2025).

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) Notification No 79 of 2020 dated 15 10 2020 amending Rule 142(1A) of the Central Goods and Services Tax Rules 2017 is without authority of law and ultra vires Section 73 of the Central Goods and Services Tax Act 2017, (ii) Order dated 29.05.2025 bearing Order No. ZD360525037163J and unsigned Form APL 02 dated 29.05.2025 issued without summary in Form GST APL 04 by the Respondent No.1 for the period 2019-20 illegal, arbitrary, contrary to scheme of Section 73 of the CGST Act as the entire proceedings has been vitiated without issuance of Form DRC 01 notice, null and void as Form GST APL 02 is unsigned and also the order dated 29.05.2025 is a consequent order based on unsigned order in original and Form DRC 07 and issued under Section 73 of the CGST Act and unsigned show cause notice and Form DRC 01 issued under Section 73 of the CGST Act (iii) Order- in- Original and Form DRC 07 bearing reference number ZD360824040351L dated 13.08.2024 and (iv) Show Cause Notice and DRC 01 bearing reference number ZD360524080266A dated 31.05.2024 as null and void, illegal, in violation of principles of natural justice, without jurisdiction as it is passed without authority of law, and non-est in law on account of the lack of signatures 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 writ petition, the High Court may be pleased to stay Order dated 29.05.2025 bearing Order No. ZD360525037163J and unsigned Form APL 02 dated 29.05 2025 and any coercive steps towards recovery against the Petitioner by the Respondents pursuant to the impugned Orders, pending disposal of WP 20653 of 2025, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated: 30.07.2025, 21.08.2025, 18.09.2025, 30.10.2025, 18.11.2025, 15.12.2025, 29.12.2025 & 08.01.2026 made herein and upon hearing the arguments of SRI. KARAN TALWAR Advocate for the Petitioner and Mr. A. SUDARSHAN REDDY, learned ADVOCATE GENERAL for the State of Telangana duly assisted by Mr. SWAROOP OORILLA, learned Special Government Pleader for State Tax for the Respondent Nos.1 to 3 and SRI. A. KRANTI KUMAR REDDY Advocate for the Respondent Nos.4 and 5,

WRIT PETITION NO: 21024 OF 2025

Between:

M/s. Srinidhi Power Solutions, Rep., by its Accountant, Mr. Gangadhar Butta, H. No. 20-1-582/1, Gollakhidiki, Puranapool, Hyderabad, Telangana - 500064

Petitioner
AND

1. The State of Telangana, Rep by its Principal Secretary Revenue (CT-II) Department, Secretariat, Hyderabad, Telangana
2. Assistant Commissioner (ST), Commercial Tax Department, Abids Circle, Hyderabad
3. GSTN, Worldmark 1, Aerocity, Indira Gandhi International Airport, New Delhi.

(Respondent No.3 is impleaded as per Court Order Dated: 18-09-2025 in WP.No.21024 of 2025).

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 the action of the 2nd Respondent in issuing the Summary of Order in FORM GST DRC-07 order vide Ref. No. ZD3608241434169 dated 30/08/2024 , and the proceedings for the tax period 2019-20 under the CGST/SGST Act 2017, without any signature of the officer concerned either physical or digital in the Order dated 30.08.2024, and Show Cause Notice in FORM GST DRC-01 dated 11/06/2022 along with attachment to Show Cause Notice, without giving an opportunity of being heard 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 set aside the same;

IA NO: 2 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to suspend the Order vide FORM GST DRC-07 with Ref.

No.ZD3608241434169 dated 30-08-2024 issued by the respondent No. 2, pending disposal of WP 21024 of 2025, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated: 30.07.2025, 21.08.2025, 18.09.2025, 30.10.2025, 18.11.2025, 15.12.2025, 29.12.2025 & 08.01.2026 made herein and upon hearing the arguments of SRI. RAJA SHEKAR RAO SALVAJI Advocate for the Petitioner and Mr. A. SUDARSHAN REDDY, learned ADVOCATE GENERAL for the State of Telangana duly assisted by Mr. SWAROOP OORILLA, learned Special Government Pleader for State Tax for the Respondent Nos.1 and 2 and SRI. A. KRANTI KUMAR REDDY Advocate for the Respondent No.3,

WRIT PETITION NO: 21060 OF 2025

Between:

M/s. Maks FMS India Pvt. Ltd, Polt No. 20, Chandulal, B. Sikh Village, Hyderabad, Ranga Reddy, Telangana-500011. Represented by its Director, Sri. Manas Kumar Satapathy.

Petitioner

AND

1. The Assistant Commissioner (ST), Lad Bazaar, Charminar, State of Telangana, Hyderabad.
2. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Dr. B.R. Ambedkar, Secretariat, Saifabad, 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
5. GSTN, Worldmark 1, Aerocity, Indira Gandhi International Airport, New Delhi.

(Respondent No.5 is impleaded as per Court Order Dated: 18-09-2025 in WP.No.21060 of 2025).

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, the Summary of the Order in Form GST DRC-07, dated 30.04.2024 and the Proceedings, no date, levying SGST/CGST, for the tax period 2018- 19 under the SGST/CGST Act 2017, without any signature of the Officer concerned either physical or digital in the Order, dated 30.04.2024, Summary of the Order, dated

30.04.2024 and Show Cause Notice and Summary of Show Cause Notice in Form GST DRC-01 dated 27.05.2022 and Attachment to DRC-01, no date, are 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 Rules 2017, is contrary to the provisions of the Acts, (3) the action of the 1st Respondent in issuing summary of show cause Notice dated 27.05.2022 and passing the summary Orders 30.04.2024, 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 Honble Supreme Court, are not valid and consequently set aside the Order, dated 30.04.2024, the Summary of the Order in Form GST DRC-07, dated 30.04.2024 and Proceedings, no date passed by the 1st Respondent 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 writ petition, the High Court may be pleased to suspend the operation of the Order, dated 30.04.2024, the Summary of the Order in Form GST DRC-07, dated 30.04.2024 and the Proceedings, no date passed by the 1st Respondent, for the tax period 2018- 19 under the SGST/CGST Act 2017, pending disposal of WP 21060 of 2025, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated: 30.07.2025, 21.08.2025, 18.09.2025, 30.10.2025, 18.11.2025, 15.12.2025, 29.12.2025 & 08.01.2026 made herein and upon hearing the arguments of SRI. VENKATRAM REDDY MANTUR Advocate for the Petitioner and Mr. A. SUDARSHAN REDDY, learned ADVOCATE GENERAL for the State of Telangana duly assisted by Mr. SWAROOP OORILLA, learned Special Government Pleader for State Tax for the Respondent Nos.1, 2 and 4 and SRI. A. KRANTI KUMAR REDDY Advocate for the Respondent Nos.3 and 5,

WP.NO. 21114 OF 2025

Between:

Geetha Kirana General Stores, Rep by its sole Proprietor Omprakash Choudhary, Shop No.1, Plot No.62, Eeshwara Villas, Kukatpally, Nizampet, Medchal Malkajgiri Telangana- 500072

Petitioner

AND

1. The Assistant Commissioner, (GST)(ST), IDA Gandhi Nagar, / Hyder Nagar -I Hyderabad Rural 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. The Branch Manager, Karur Vysya Bank, Nizampet Branch, Hyderabad, Telangana-500072
5. GSTN, Worldmark 1, Aerocity, Indira Gandhi International Airport, New Delhi.

(Respondent No.5 is impleaded as per Court Order Dated: 18-09-2025 in WP.No.21114 of 2025).

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 that the impugned Order vide reference No ZD361223060223 dt. 29.12.2023 and Show cause notice vide reference No. ZD360522020662Q dt. 30.05.2022 cannot be sustained as the Show cause notice and order are unsigned i.e. were neither digitally signed nor verified through e-signature as envisaged under rule 26(3) of CGST rules. 2017 and are to be set-aside.

IA NO: 1 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to suspend the operation of the Order in Form GST DRC-07 vide reference No. ZD361223060223V dt. 29.12.2023 issued by the Respondent, passed for the tax period 2017-18 under the provisions of the Act, pending disposal of WP 21114 of 2025, on the file of the High Court.

IA NO: 2 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to direct the 1st and 4th respondent to lift the bank attachments made pursuant to operation of Form GST DRC-13 dated 07.07.2025, pending disposal of WP 21114 of 2025, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated: 18.09.2025, 30.10.2025, 18.11.2025, 15.12.2025, 29.12.2025 & 08.01.2026 made herein and upon hearing the arguments of SRI. JAI KISHAN SOLANKI Advocate for the Petitioner and Mr. A. SUDARSHAN REDDY, learned ADVOCATE GENERAL for the State of Telangana duly assisted by Mr. SWAROOP OORILLA, learned Special Government Pleader for State Tax for the Respondent Nos 1 to 3 and SRI. A. KRANTI KUMAR REDDY Advocate for the Respondent No.5,

WRIT PETITION NO: 21466 OF 2025**Between:**

M/s. Raja Ram Agencies,, Represented by its Proprietor, Sri Venkatesh Vitta.
22-68/22-69, Gandhi Chowk, Wanaparthy, Telangana - 509103,

Petitioner**AND**

1. The State of Telangana,, Represented by its Principal Secretary, Commercial Taxes, Secretariat, Hyderabad.
2. The Assistant Commissioner (ST) (FAC),, Wanaparthy@Gadwal Circle, Plot No. 4,5,6 and 7, Near 1st Railway Gate, Kurnool Road, Gadwal, JogulambaGadwal (D), Telangana-508207.
3. GSTN, Worldmark 1, Aerocity, Indira Gandhi International Airport, New Delhi.

(Respondent No.3 is impleaded as per Court Order Dated: 18-09-2025 in WP.No.21466 of 2025).

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 Show Cause Notice and impugned Assessment Order passed by the Respondent No.2 in Form GST DRC-07, vide Reference No. ZD360824078447U, dated 21.08.2024, for the FY 2019-20 and another Assessment Order in Form GST DRC-07, vide Reference No. ZD360225090213N dated 28.02.2025, for FY 2020-21, 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 other Hon'ble High Courts and violative of Article 19(1)(g) and 300A of the Indian Constitution;

IA NO: 1 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to grant stay of all further proceedings by restrain the Respondents from initiating any action to recover the demands confirmed under the impugned order in Form GST DRC-07, vide Reference No. ZD360824078447U, dated 21.08.2024, for the FY 2019-20 and another Assessment Order in Form GST DRC-07, vide Reference No. ZD360225090213N dated 28.02.2025, for FY 2020-21, pending disposal of WP 21466 of 2025, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated: 30.07.2025, 21.08.2025, 18.09.2025, 30.10.2025, 18.11.2025, 15.12.2025, 29.12.2025 &

08.01.2026 made herein and upon hearing the arguments of SRI. PUPPALA BHARATH NANDAN Advocate for the Petitioner and Mr. A. SUDARSHAN REDDY, learned ADVOCATE GENERAL for the State of Telangana duly assisted by Mr. SWAROOP OORILLA, learned Special Government Pleader for State Tax for the Respondent Nos.1 and 2 and SRI. A. KRANTI KUMAR REDDY Advocate for the Respondent No.3,

WRIT PETITION NO: 22562 OF 2025

Between:

M/s. Export Cargo Packagings, Represented by the Proprietor Srilatha Komla Office at Plot No.70,71,72, Saibaba Colony, Kukatpally, Hyderabad-500072

Petitioner
AND

1. The Deputy Commissioner (ST), Enforcement Wing-1, CCT, Hyderabad
2. The Assistant Commissioner (State Tax), Hyder Nagar Circle-I, Hyderabad Rural Division, Hyderabad, Telangana.
3. The State of Telangana, rep. by its Chief Secretary, And Special Chief Secretary to Government (FAC), State Tax Department, Secretariat, Hyderabad
4. Union of India, rep. by its Secretary, Ministry of Finance, Government of India, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-11001
5. The State Bank of India, Rep. by its Manager, Domakonda House, Bhupal Towers, Somajiguda, Hyderabad-500082

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 summary of orders in Form GST DRC-07 vide Ref. No. ZD 36122306743IN dated 30.12.2023 and a show cause notice in Form GST DRC-01 vide Ref. No- ZD3602220033417, dated-08-02-2022 issued by the 2nd Respondent for the Tax period 2017-and the summary orders in Form GST DRC-07 vide Ref. No. ZD360424070371L dated 27.04.2024 and show cause notice in Form GST DRC-01 vide Ref. No- ZD360222003346X, dated-08-02-2022 issued by the 2nd Respondent for the tax period 2018-2019, summary orders in Form GST DRC-07 vide Ref. No. ZD 3608241006976 IN dated 24.08.2024 and show cause notice in Form GST DRC-01 vide Ref. No- ZD360222003349R, dated-08-02-2022 issued by the 2nd Respondent for the Tax period 2019-20 and the summary orders in Form GST DRC-07 vide Ref. No. ZD360225022614P dated 10.02.2025 as the Show Cause notice in Form GST DRC-01 vide Ref. No. ZD3602220033524 dated 08.02.2022 issued by the 2nd Respondent for the Tax period 2020-21 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 and also contrary to Rule 142(1A) of CGST Rules, 2017 for not issuing Form GST DRC-01A;

IA NO: 2 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to suspend the bank attachment notice issued by the office of 1st Respondent for recovery of the disputed amounts for the Tax period for the year 2017-18, 2018-19, 2019-20 and 2020-21 in Form GST DRC-13 dated 21-12-2024 to the 5th Respondent under 79(1)(c) of the GST Act, pending disposal of WP 22562 of 2025, on the file of the High Court.

IA NO: 1 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to grant stay of all further proceedings pursuant to the impugned orders and proceedings in Form GST DRC-07 vide Ref. No. ZD 36122306743IN dated 30.12.2023 and a show cause notice in Form GST DRC-01 vide Ref. No. ZD3602223033417, dated-08-02-2022 and orders in Form GST DRC-07 vide Ref. No. ZD360424070371L dated 27.04.2024 and show cause notice in Form GST DRC-01 vide Ref. No- ZD360222003346X, dated-08-02-2022 and Orders in Form GST DRC-07 vide Ref. No. ZD 3608241006976 IN dated 24.08.2024 and show cause notice in Form GST DRC-01 vide Ref. No- ZD360222003349R, dated-08-02-2022 and the orders in Form GST DRC-07 vide Ref. No. ZD360225022614P dated 10.02.2025 as the Show Cause notice in Form GST DRC-01 vide Ref. No. ZD3602220033524 dated 08.02.2022 passed by the 2nd Respondent for the tax period 2017-18, 2018-19, 2019-20 and 2020-21, pending disposal of WP 22562 of 2025, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated: 21.08.2025, 30.10.2025, 18.11.2025, 15.12.2025, 29.12.2025 & 08.01.2026 made herein and upon hearing the arguments of SRI J DHEERAJ REDDY Advocate for the Petitioner, Mr. SWAROOP OORILLA, Special Govt Pleader for State Tax for the Respondent Nos. 1 to 3 and DEPUTY SOLICITOR GENERAL OF INDIA for respondent No.4,

WRIT PETITION NO: 22806 OF 2025

Between:

M/s MINTTU SARNA, Represented by the Proprietor. Sri Jasvinderpal Singh Sarna, H.No.6-3-24611, Road No.1, Banjara Hills. Hyderabad, Telangana. PIN. 500034.

Petitioner**AND**

1. Assistant Commissioner of State Tax, Basheerbagh -Nampally Circle, Abids Division, Old Kakatiya Hotel Building, 3rd Floor, Nampally, Hyderabad-500 001
2. Government of Telangana, Represented by the Secretary to Government of Telangana, Revenue Department, Government Secretariat Buildings Saifabad, Hyderabad, Telangana- PIN. -500 004

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 in the nature of Writ of Mandamus, setting aside the impugned alleged 2 arrear notices, the alleged show-cause Notice and its alleged summary in Form GST DRC-01 dated 14-02-2022, the 3 alleged reminders for written objections and the personal hearing, the alleged orders and its alleged summary in Form GST DRC-07 dated 27-02-2025 issued by the Respondent No.1 under Section 73 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 suspend the above communications viz., the alleged 2 arrear notices, the alleged show-cause Notice and its summary in Form GST DRC-01 both dated 14-02-2022, the alleged order and its summary in Form GST DRC-07 both dated 27-02-2025 issued by the Respondent No.1, with immediate effect, for the above detailed reasons; and to pass such other order or orders in the interest of Justice, lest the petitioner will be put to irreparable economic loss. The balance of convenience is clearly in favour of the petitioner and against the Respondents. Pending disposal of WP 22806 of 2025, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated: 19.08.2025, 30.10.2025, 18.11.2025, 15.12.2025, 29.12.2025 & 08.01.2026 made herein and upon hearing the arguments of SRI. GOONDA VENKATESWARLU Advocate for the Petitioner and Sri Swaroop Oorilla, learned Special Government Pleader, appears for State Tax for the Respondent No.1 and Sri A.S. Vasudevan for the Respondent No.2,

WP.NO. 23906 OF 2025**Between:**

M/s. Anucon Engineering Projects Private Limited., rep. by its Director, Mr. Vikas Kanneganti, Plot No.77/1, Road No.18, Vivekananda Nagar Colony, Kukatpalli, Hyderabad-500 072.

Petitioner

AND

1. Assistant Commissioner (State Tax), Hydernagar-I Circle, Hyderabad Rural Division, Hyderabad.
2. State of Telangana, rep. by its Chief Secretary, and Special Chief Secretary to Government (FAC), State Tax Department, Secretariat, Hyderabad.
3. ICICI Bank, rep. by its Branch Manager, Kavuri Hills Branch, Hyderabad-500 033.
4. GSTN, Worldmark 1, Aerocity, Indira Gandhi International Airport, New Delhi.

(Respondent No.5 is impleaded as per Court Order Dated: 18-09-2025 in WP.No.23906 of 2025).

Respondents

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue a Writ of Mandamus or any other appropriate writ or order or direction (a) declaring that the adjudication order dated 30.4.2024 along with Form GST DRC-07 vide Ref.No.ZD360424095709V dated 30.04.2024 passed under Section 73 of the CGST and SGST Act by the 1st Respondent for the tax period 2018-19 as being a nullity, non-est in law on account of not having any signature and also contrary to Rule 142(1A) of CGST Rules, 2017 for not issuing Form GST DRC-01A (OR) (b) alternatively, declaring that the liability of tax, interest and penalty arising under the unsigned order in Form GST DRC-07 bearing Ref.No.ZD 360424095709V, dated 30.4.2024 purportedly passed under Section 73 of the GST Act by the 1st Respondent cannot be enforced or recovered from the Petitioner on account of such order being unsigned, non-est and also that the limitation to file a statutory appeal under Section 107 of the GST Act, 2017 would not commence until a signed copy of the order dated 30.04.2024 is served on the Petitioner in accordance with law (c) declare the action of the 1' Respondent in attaching the bank account of the Petitioner held with the 3' Respondent as being unsustainable and consequently direct the 1st Respondent to lift the attachment

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 30.04.2024 and proceedings in Form GST DRC-07 in Ref.No.ZD360424095709V, dated 30.04.2024 passed by the Pt Respondent for the tax period 2018-19, pending disposal of WP 23906 of 2025, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated: 18.09.2025, 30.10.2025, 18.11.2025, 15.12.2025, 29.12.2025 & 08.01.2026 made herein and upon hearing the arguments of SRI. KARTHIK RAMANA PUTTAMREDDY Advocate for the Petitioner and Mr. A. SUDARSHAN REDDY, learned ADVOCATE GENERAL

for the State of Telangana duly assisted by Mr. SWAROOP OORILLA, learned Special Government Pleader for State Tax for the Respondent Nos.1 and 2 and SRI. A. KRANTI KUMAR REDDY Advocate for the Respondent No.4,

WRIT PETITION NO: 24196 OF 2025

Between:

M/s Inter City Transport Company, Plot No- A- 9 and 10, AIE Beside CITD Main Road, Balanagar, Hyderabad - 500 037, Telangana Represented by its Proprietor, Mr. Venkat Reddy Solipuram, S/o Mr. Solipuram Manikya Reddy.

...Petitioner

AND

1. The Assistant Commissioner (ST), Fatehnagar Circle, Hyderabad Rural 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. GSTN, Worldmark 1, Aerocity, Indira Gandhi International Airport, New Delhi.

(Respondent No.4 is impleaded as per Court Order Dated: 18-09-2025 in WP.No.24196 of 2025).

...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 that:-

- a. the Summary of the Show Cause Notice in Form GST DRC- 01 and the attachment to the show cause notice, dated 29. 12. 2023 and
- b. 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 18. 03. 2024 and

passed by the 1st Respondent, under the provisions of the Telangana Goods and Services Tax Act, 2017, for the tax period 2018 - 19. as uploaded in the GST web portal, as arbitrary, bad and non- est in law, without jurisdiction, vague and without any valid reasons.

IA NO: 1 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to 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 18. 03. 2024, and passed by the 1st Respondent, under the provisions of the Telangana Goods and Services Tax Act, 2017, for the tax period 2018 - 19, passed under the provisions of Telangana Goods and Services Tax Act, 2017, pending disposal of WP.No.24196 of 2025, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated: 19.08.2025, 04.09.2025, 18.09.2025, 30.10.2025, 18.11.2025, 15.12.2025, 29.12.2025 & **08.01.2026** made herein and upon hearing the arguments of SRI. A.V.A. SIVA KARTIKEYA Advocate for the Petitioner and Mr. A. SUDARSHAN REDDY, learned ADVOCATE GENERAL for the State of Telangana duly assisted by Mr. SWAROOP OORILLA, learned Special Government Pleader for State Tax for the Respondent Nos.1 to 3 and SRI. A. KRANTI KUMAR REDDY Advocate for the Respondent No.4,

WRIT PETITION NO: 24230 OF 2025

Between:

M/s Inter City Transport Company, Plot No-A-9 and 10, AIE Beside CITD Main Road, Balanagar, Hyderabad - 500 037, Telangana Represented by its Proprietor, Mr. Venkat Reddy Solipuram, S/o Mr. Solipuram Manikya Reddy.

...Petitioner

AND

1. The Assistant Commissioner (ST), Fatehnagar Circle, Hyderabad Rural 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. GSTN, Worldmark 1, Aerocity, Indira Gandhi International Airport, New Delhi.

(Respondent No.4 is impleaded as per Court Order Dated: 18-09-2025 in WP.No.24230 of 2025).

...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 that:-

- a. the Summary of the Show Cause Notice in Form GST DRC-01 and the attachment to the show cause notice, dated 28.05.2024

b. 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 24.08.2024 and

passed by the 1st Respondent, under the provisions of the Telangana 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 to pass

IA NO: 1 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to stay all further proceedings, including any recovery, pursuant to order ii/s 73 of the Goods and Services Tax Act, 2017, Summary of the Order in Form CST DRC-07, and Attachment to Form GST DRC-07, all dated 24.08.2024. and passed by the 1st Respondent, under the provisions of the Telangana Goods and Services Tax Act, 2017, for the tax period 2019 - 20, passed under the provisions of telangana Goods and Services Tax Act, 2017, pending disposal of WP.No.24230 of 2025, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated: 19.08.2025, 04.09.2025, 18.09.2025, 30.10.2025, 18.11.2025, 15.12.2025, 29.12.2025 & 08.01.2026 made herein and upon hearing the arguments of SRI. A.V.A. SIVA KARTIKEYA Advocate for the Petitioner and Mr. A. SUDARSHAN REDDY, learned ADVOCATE GENERAL for the State of Telangana duly assisted by Mr. SWAROOP OORILLA, learned Special Government Pleader for State Tax for the Respondent Nos.1 to 3 and SRI. A KRANTI KUMAR REDDY Advocate for the Respondent No.4,

WRIT PETITION NO: 24402 OF 2025

Between:

Highbrow Production Services Pvt Ltd., 2-91/6/D1, Opp. Green Business Center, Hi-tech City, Hyderabad, Telangana, 500084, Represented by its Managing Director, Shri Sreecharan Atluri, S/o Balaprasad Atluri, Aged 43 years, R/o. Villa No.59, Myscape Courtyard, Finance District, Pappalaguda, K.V. Rangareddy, Telangana- 500089

Petitioner

AND

1. The Assistant Commissioner of State tax,, Madhapur Division, Madhapur-2 Circle, Nampally, Hyderabad 500 001
2. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana

3. ICICI Bank Limited., Madhapur branch, 101-102, SMR Vinay Technopolis, Besides Jayabheri Silicon Country, Madhapur, Hyderabad-500081, Represented by its Manager
4. GSTN, Worldmark 1, Aerocity, Indira Gandhi International Airport, New Delhi.

(Respondent No.4 is impleaded as per Court Order Dated: 18-09-2025 in WP.No.24402 of 2025).

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 a plea one like a writ of mandamus declaring that. a)Impugned SCN bearing reference no. ZD360522011775I dated 28-05-2022 and consequential Impugned Order in Form DRC-07 bearing reference no. ZD361223067624E dated 30-12-2023 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. b)Impugned recovery notice issued in Form DRC-13 dated 09-05-2025 issued by the Respondent No.1 to the Respondent No. 3 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 violatiye 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 suspend the attachment of the bank issued in Form DRC-13 dated 09-05-2025 issued by the Respondent No.1 to the Respondent No. 3, Pending disposai of WP 24402 of 2025, on the file of the High Court.

IA NO: 2 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to stay operation of impugned Order in Form DRC 07 vide Ref No. ZD361223067624E dated 30-12-2023 passed by the Respondent No.1, Pending disposal of WP 24402 of 2025, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated: 18.09.2025, 30.10.2025, 18.11.2025, 15.12.2025, 29.12.2025 & 08.01.2026 made herein and upon hearing the arguments of M/s. P.V. PRASAD ASSOCIATES Advocate for the

Petitioner and Mr. A. SUDARSHAN REDDY, learned ADVOCATE GENERAL for the State of Telangana duly assisted by Mr. SWAROOP OORILLA, learned Special Government Pleader for State Tax for the Respondent Nos.1 and 2 and SRI. A. KRANTI KUMAR REDDY Advocate for the Respondent No.4,

WRIT PETITION NO: 24420 OF 2025

Between:

M/s Inter City Transport Company, Plot No-A-9 and 10, AIE Beside CITD Main Road, Balanagar, Hyderabad - 500 037, Telangana Represented by its Propertior, Mr. Venkat Reddy Solipuram, S/o Mr. Solipuram Manikya Reddy.

...Petitioner

AND

1. The Assistant Commissioner (ST), Fatehnagar Circle, Hyderabad Rural 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. GSTN, Worldmark 1, Aerocity, Indira Gandhi International Airport, New Delhi.

(Respondent No.4 is impleaded as per Court Order Dated: 18-09-2025 in WP.No.24420 of 2025).

...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 that:-

- a. the Summary of the Show Cause Notice in Form GST DRC-01 and the attachment to the show cause notice, dated 01.05.2023 and
- b. 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 27.02.2025 and

passed by the 1st Respondent, under the provisions of the Telangana Goods and Services Tax Act, 2017, for the tax period 2020 - 21, 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.

IA NO: 1 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to 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 27.02.2025, and passed by the 1st Respondent, under the provisions of the Telangana Goods and Services Tax Act, 2017, for the tax period 2020 - 21, passed under the provisions of Telangana Goods and Services Tax Act, 2017, pending disposal of WP.No.24420 of 2025, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated: 20.08.2025, 04.09.2025, 18.09.2025, 30.10.2025, 18.11.2025, 15.12.2025, 29.12.2025 & 08.01.2026 made herein and upon hearing the arguments of SRI. A.V.A. SIVA KARTIKEYA Advocate for the Petitioner and Mr. A. SUDARSHAN REDDY, learned ADVOCATE GENERAL for the State of Telangana duly assisted by Mr. SWAROOP OORILLA, learned Special Government Pleader for State Tax for the Respondent Nos.1 to 3 and SRI. A. KRANTI KUMAR REDDY Advocate for the Respondent No.4, the Court made the following.

WP.NO. 24808 OF 2025

Between:

M/s. 2E Smart Solutions LLP, Rep. by its partner, Yalavarthi Vamsi Krishna, H.No.1 109/21, 1st Floor, Bikshapathi Nagar, Kondapur, Hyderabad, Rangareddy, Telangana- 500084.

Petitioner

AND

1. Assistant Commissioner (ST), Madhapur-8 Circle, 1st Floor, Gagan Vihaar Building, Opp. Gandhi Bhavan, Nampally, Hyderabad- 500 001.
2. State of Telangana, Rep. by its Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Hyderabad.
3. Union of India, Rep. by the Secretary, Ministry of Finance, No.1.36-A, North Block, New Delhi.
4. State Bank of India, Kottaguda Branch, Plot no 4 and plot no 5 and 6, 1st floor, nagarjuna icon, kothaguda x roads, kothaguda hyderabad-500 044
5. GSTN, Worldmark 1, Aerocity, Indira Gandhi International Airport, New Delhi.

(Respondent No.5 is impleaded as per Court Order Dated: 18-09-2025 in WP.No.24808 of 2025).

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 29.4.2024 passed for the year 2018-19, as improper, 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.20,63,874/- and penalty of Rs.2,06,386/-, pending disposal of WP 24808 of 2025, on the file of the High Court.

IA NO: 2 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to suspend the Garnishee Notice in FORM DRC-13, dated 13.06.2025, relating to the year 2018-19 under the CGST and SGST Acts,2017, issued by the 1st Respondent to the 4th Respondent Bank, pending disposal of WP 24808 of 2025, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated: 18.09.2025, 30.10.2025, 18.11.2025, 15.12.2025, 29.12.2025 & 08.01.2026 made herein and upon hearing the arguments of SRI. EPPA RAKESH REDDY Advocate for the Petitioner and Mr. A. SUDARSHAN REDDY, learned ADVOCATE GENERAL for the State of Telangana duly assisted by Mr. SWAROOP OORILLA, learned Special Government Pleader for State Tax for the Respondent Nos. 1 and 2 and SRI. A. KRANTI KUMAR REDDY Advocate for the Respondent Nos.3 and 5,

WP.NO. 25208 OF 2025

Between:

M/s. Sri Chakra Enterprises, (Represented by its Managing Partner) H.No.06-02-21, Vennela Gadda, Suchitra Circle, Plot No.65, Jeedimetla, Kompally, Medchal-Malkajgiri, Telangana, 500055

Petitioner

AND

1. Assistant Commissioner (ST), Jeedimetla-II Circle, Hyderabad Rural Range, Telangana.
2. State of Telangana, Rep. by its Secretary to Government (Revenue), State. Tax Department, Secretariat, Hyderabad

3. GSTN, Worldmark 1, Aerocity, Indira Gandhi International Airport, New Delhi.

(Respondent No.3 is impleaded as per Court Order Dated: 18-09-2025 in WP.No.25208 of 2025).

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 setting aside the unsigned impugned Show Cause Notice dt.04.06.2022 in Form GST DRC-01 vide Ref No. ZD360622023831M along with attachment to Show Cause Notice and impugned Order in Form GST DRC-07 dt.25.04.2024 vide Ref No. ZD3604240613895 along with attachment of proceedings issued by the 1st Respondent for the tax period April 2018 to March 2019 consequently set aside the recovery notice issued in Form DRC-13 dt.24.05.2025 issued to the Bank, as illegal, arbitrary, without jurisdiction for being passed without having any signature or authentication, passed without issuance of DRC-01A.

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 impugned Order in Form GST DRC-07 dt.25.04.2024 vide Ref No. ZD3604240613895 along with attachment of proceedings of the 1st Respondent for the tax period April 2018 to March 2019 and consequent recovery notice issued in Form DRC-13 dt.24.05.2025, pending disposal of WP 25208 of 2025, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated: 18.09.2025, 30.10.2025, 18.11.2025, 15.12.2025, 29.12.2025 & 08.01.2026 made herein and upon hearing the arguments of SRI. YAMMANURU SIRI REDDY Advocate for the Petitioner and Mr. A. SUDARSHAN REDDY, learned ADVOCATE GENERAL for the State of Telangana duly assisted by Mr. SWAROOP OORILLA, learned Special Government Pleader for State Tax for the Respondent Nos.1 and 2 and SRI. A. KRANTI KUMAR REDDY Advocate for the Respondent No.3,

WP.NO. 25361 OF 2025

Between:

M/s T.F. Technologies, Represented by its Partner, Smt. Remita Lalitha Manjusha, W/o Venkata Rama Subrahmanyam Ravi Kumar, aged about 47 years, a partnership firm, having its registered office at Plot No. 14-119, Shakti Sai Nagar, Mallapur, Rangareddy District, Telangana - 500076.

Petitioner

AND

1. Union of India, Represented by its Secretary, Ministry of Finance, Department of Revenue, North Block, New Delhi - 110001.
2. The Central Board of Indirect Taxes and Customs (CBIC), Represented by its Chairman, North Block, New Delhi - 110001
3. The State of Telangana, Represented by its Principal Secretary, Revenue (Commercial Taxes), Secretariat Buildings, Hyderabad - 500022
4. The Assistant Commissioner (State Taxes), Nacharam-II, Office of the Assistant Commissioner (ST), Nacharam-II Circle, Malkajgiri Division, Rangareddy District, Telangana - 500076
5. The Deputy Commissioner (State Taxes), Nacharam-II, Office of the Deputy Commissioner (ST), Nacharam-II Division, Saroor Nagar, Rangareddy District, Telangana - 500035.
6. GSTN, Worldmark 1, Aerocity, Indira Gandhi International Airport, New Delhi.

(Respondent No.6 is impleaded as per Court Order Dated: 18-09-2025 in WP.No.25361 of 2025).

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 order/direction or any appropriate writ, more particularly one in the nature of WRIT OF MANDAMUS declaring the action of Respondent No.4 - the Assistant Commissioner (State Taxes), Nacharam-II, in issuing the impugned adjudication order dated 21/12/2023 bearing reference No. ZD361223040056U in Form GST DRC-07 for the Financial Year 2017-18 (July 2017 to March 2018), as illegal, without jurisdiction, and violative of the provisions of the CGST/TGST Act, 2017, and consequently quash and set aside the same and further declaring the action of Respondent No. 5 - the Deputy Commissioner (State Taxes), Nacharam-II, in issuing the Show Cause Notice in Form GST DRC-01 dated 15/11/2021 vide Reference No. ZD361121032877G without compliance of statutory preconditions under Rule 142(1A) of the CGST/TGST Rules, 2017, as invalid in law and further declaring that the entire proceedings culminating in the impugned DRC-07 are void ab initio on account of non-issuance of Mandatory Form GST DRC-01A, lack of valid signature/authentication, absence of proper Document Identification Number (DIN) on the operative order, invalid service under Section 169, and violation of Section 75(4), besides the mechanical nature of the determination based solely on a return-mismatch without statutory reconciliation or invoice-level verification and opposed to principles of natural justice, and consequently set aside the same, in the interest 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 direct

Respondents No. 4 and 5 not to take any coercive steps pursuant to the impugned order dated 21.12.2023 bearing reference No. ZD361223040056U in Form GST DRC-07 for the Financial Year 2017-18 (July 2017 to March 2018); pending disposal of WP.No.25361 of 2025, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated: 18.09.2025, 30.10.2025, 18.11.2025, 15.12.2025, 29.12.2025 & 08.01.2026 made herein and upon hearing the arguments of SRI. HARI KISHAN KUDIKALA Advocate for the Petitioner, SRI. A. KRANTI KUMAR REDDY Advocate for the Respondent Nos.1 and 6, SRI. DOMINIC FERNANDES Advocate for the Respondent No.2 and Mr. A. SUDARSHAN REDDY, learned ADVOCATE GENERAL for the State of Telangana duly assisted by Mr. SWAROOP OORILLA, learned Special Government Pleader for State Tax for the Respondent Nos.3 to 5,

WP.NO. 25529 OF 2025

Between:

M/s. Sri Banbhor Impex, rep. by its Partner Sri Vikas Agarwal, Plot No.85, Phase I, IDA Jeedimetla, Hyderabad.

Petitioner

AND

1. The State of Telangana, Department of Revenue (C.T.), rep. by its Principal Secretary, Secretariat, Hyderabad, Telangana.
2. The Assistant Commissioner (ST), General Bazar-MarketStreet-Hissamgunj Circle, Secunderabad 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.

- (i) The Section 16(2)(c) read with Section 41(2) of the CGST/SGST Act, 2017 as Ultra Vires to Article 14,19(1)(g), 21, 265 and 300A of the Constitution of India,
- (ii) the action of the 2nd respondent in passing the impugned summary of the assessment order dated 02.06.2025 in DRC 07 and the summary of the show cause notice dated 08.04.2024 in DRC 01 along with its attachments thereon levying tax and equal penalty u/S 74 of the CGST Act, 2017 for the year 2023-24 without any

signature either electronically or digitally as non-existent in the eye of law in view of the decision of this Hon'ble High Court in W.P.No.21101/2-24 and declare the same as being void, illegal, without jurisdiction, without authority of law apart from violative of Articles 14 and 19 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 all further proceedings pursuant to the impugned assessment order dated 02.06.2025 in DRC 07 along with its attachment thereon levying tax and equal penalty u/S 74 of the CGST Act, 2017 for the year 2023-24, pending disposal of WP 25529 of 2025, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated: 29.08.2025, 30.10.2025, 18.11.2025, 15.12.2025, 29.12.2025 & 08.01.2026 made herein and upon hearing the arguments of SRI. B. KRISHNA REDDY Advocate for the Petitioner and Mr. SWAROOP OORILLA, learned Special Government Pleader for State Tax for the Respondents,

WP.NO. 25562 OF 2025

Between:

Barret Commodity Traders Private Limited, 406, 4th Floor, Door No. 1-98/5/10, Sy.No. 86, SBR Gateway, HUDA Techno Enclave, Hitec City, Hyderabad, Rangareddy District, Telangana, 500081. Rep by its Additional Director Mr. Chukka Siva Satya Srinivas, S/o Apparao, Aged about 56 years.

Petitioner

AND

1. The Assistant Commissioner (ST), Keesara- I, Malkajgiri Division, Medchal-Malkajgiri District, Telangana.
2. The State of Telangana, Rep by its Principal Secretary, Revenue, Commercial Tax Department, Telangana, Secretariat, 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 an Order or a Direction or a Writ more in the nature of Writ of Mandamus setting aside impugned Show Cause Notice in FORM GST-DRC- 01 dt.12.11.2021 and the impugned Demand Order in FORM DRC 07 dt.30.04.2024 passed under Section 73 of the TGST Act, 2017 for the financial year from 2018-2019 without bearing signature of the officer concerned in the Show Cause Notice dt.12.11.2021

and Demand Order dt.30.04.2024 passed by the 1st Respondent, as not in accordance with the provisions of the CGST/TGST Acts 2017 and contrary to the Articles 14, 21, and 300-A of the Constitution of India and consequently direct the Respondent No.1 to conduct fresh assessment proceedings after providing a reasonable opportunity to the Petitioner in accordance with the procedure established by law in this regard and the Hon'ble Court may be pleased to direct the Respondents not to take any coercive steps for recovery of the arrears of tax liability,

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 against impugned Demand Order in FORM DRC 07 dt.30.04.2024 and impugned Show Cause Notice in FORM GST-DRC-o1 dt.12.11.2021 passed under Section 73 of the TGST Act, 2017 for the financial year 2018-2019, pending disposal of WP.No.25562 of 2025, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated: 29.08.2025, 30.10.2025, 18.11.2025, 15.12.2025, 29.12.2025 & 08.01.2026 made herein and upon hearing the arguments of SRI. PULLABHOTLA VLS SRICHAKRAPANI Advocate for the Petitioner and Mr. SWAROOP OORILLA, learned Special Government Pleader for State Tax for the Respondents,

WP.NO. 26229 OF 2025

Between:

M/s. Sri Chakra Enterprises, (Represented by its Managing Partner) H.No.06-02-21, Vennela Gadda, Suchitra Circle, Plot No.65, Jeedimetla, Kompally, Medchal-Malkajgiri, Telangana, 500055

Petitioner

AND

1. Assistant Commissioner (ST), Jeedimetla-II Circle, Hyderabad Rural Range, Telangana.
2. State of Telangana, Rep. by its Secretary to Government (Revenue), State Tax Department, Secretariat, Hyderabad.
3. GSTN, Worldmark 1, Aerocity, Indira Gandhi International Airport, New Delhi.

(Respondent No.3 is impleaded as per Court Order Dated: 18-09-2025 in WP.No.26229 of 2025).

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 setting aside the unsigned impugned Show Cause Notice dt.04/06/2022 in Form

GST DRC-01 vide Ref. No. ZD360622023764F along with attachment to Show Cause Notice and impugned Order in Form GST DRC-07 dt.21/12/2023 vide Ref No. ZD361223039460Q along with attachment of proceedings issued by the 1St Respondent for the tax period April 2017 to March 2018 consequently set aside the recovery notice issued in Form DRC-13 dt.19/05/2025 issued to the Bank, as illegal, arbitrary, without jurisdiction for being passed without having any signature or authentication, passed without issuance of 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 declare that the recovery proceedings initiated as illegal and direct the 1st Respondent to defreeze the bank account of the Petitioner and pass, Pending disposal of WP 26229 of 2025, on the file of the High Court.

IA NO: 2 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to grant stay of all further proceedings pursuant to impugned Order in Form GST DRC-07 dt.21.12.2023 vide Ref No. ZD361223039460Q along with attachment of proceedings of the 1st Respondent for the tax period April 2017 to March 2018 and consequent recovery notice issued in Form DRC-13 dt.24.05.2025 pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship, Pending disposal of WP 26229 of 2025, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated: 03.09.2025, 18.09.2025, 30.10.2025, 18.11.2025, 15.12.2025, 29.12.2025 & 08.01.2026 made herein and upon hearing the arguments of SRI. YAMMANURU SIRI REDDY Advocate for the Petitioner and Mr. A. SUDARSHAN REDDY, learned ADVOCATE GENERAL for the State of Telangana duly assisted by Mr. SV/AROOP OORILLA, learned Special Government Pleader for State Tax for the Respondent Nos.1 and 2 and SRI. A. KRANTI KUMAR REDDY Advocate for the Respondent No.3,

WP.NO. 26248 OF 2025

Between:

M/s. GBP Enterprises, A proprietary concern Represented by its proprietor Guttha Bhanu Prakash S/o Guttha Subramanyam Aged about 50 years Having principal place of business at H NO.3, Sy No.191/AA, Shop No.3, Hayathnagar, Hyderabad, Ranga Reddy, Telangana, 501505

Petitioner

AND

1. The Assistant Commissioner (ST), Vanasthalipuram Circle 1, Saroor Nagar Division, Hyderabad, Telangana.

2. Commissioner of State Taxes, State of Telangana, C.T. Complex, Nampally, Hyderabad- 500001
3. Deputy State Tax, Vanasthalipuram Circle 1, Saroor Nagar Division, Hyderabad, Telangana
4. M/s IndusInd Bank, SMR Vinay Technopolis Plot No. 1 to 14 in Sy No. 13 Part Village, Serlingampally Mandal, Madhapur Road Kondapur, 500084, Represented by its Manager
5. GSTN, Worldmark 1, Aerocity, Indira Gandhi International Airport, New Delhi.

(Respondent No.5 is impleaded as per Court Order Dated: 18-09-2025 in WP.No.26248 of 2025).

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 dated 29-02-2024 bearing Ref No. ZD360224047279A (Annexure P4) along with its attachment, its consequent Order dated 08-11-2024 bearing Reference No. ZD361124009375N (Annexure P6) along with its attachment passed by the Respondent No. 1 for the Financial Year 2023-2024 and the consequent notice IA. 79 dated 06-08-2025 issued by the Respondent No. 1 to Respondent No. 4 attaching the bank accounts of the Petitioner as being void, illegal, arbitrary, violative of Articles 14 and 265 of the Constitution of India, violative of principles of natural justice, 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 Notice dated 06-08-2025 issued by the Respondent No. 1 to Respondent No. 4 attaching the bank accounts of the Petitioner, pending disposal of WP 26248 of 2025, on the file of the High Court.

IA NO: 2 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to stay all further action including collection of tax pursuant to the Order dated 08-11-2024 bearing Reference No. ZD361124009375N (Annexure P6) along with its attachment., pending disposal of WP 26248 of 2025, on the file of the High Court

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated: 18.09.2025, 30.10.2025, 18.11.2025, 15.12.2025, 29.12.2025 & 08.01.2026 made herein and upon hearing the arguments of SRI. M. NAGA DEEPAK Advocate for the Petitioner and Mr. A. SUDARSHAN REDDY, learned ADVOCATE GENERAL for the State of Telangana duly assisted by Mr. SWAROOP OORILLA, learned Special Government

Pleader for State Tax for the Respondent Nos.1 to 3 and SRI. A. KRANTI KUMAR REDDY Advocate for the Respondent No.5,

WP.NO. 26280 OF 2025

Between:

M/s. GBP Enterprises, A proprietary concern Represented by its proprietor Guttha Bhanu Prakesh S/o Guttha Subramanyam Aged 50 years Having his address at H NO.3, Sy No.191/AA, Shop No.3, Hayathnagar, Hyderabad, Rangareddy, Telangana, 501505

Petitioner

AND

1. The Assistant Commissioner (ST), Vanasthalipuram Circle 1, Saroor Nagar Division, Hyderabad, Telangana.
2. Commissioner of State Taxes, State of Telangana, C.T. Complex, Nampally, Hyderabad- 500001
3. Deputy State Tax, Vanasthalipuram Circle 1, Saroor Nagar Division, Hyderabad, Telangana
4. M/s IndusInd Bank, SMR Vinay Technopolis Plot No. 1 to 14 in Sy No. 13 Part Village, Serlingampally Mandal, Madhapur Road Kondapur, 500084, Represented by its Manager
5. GSTN, Worldmark 1, Aerocity, Indira Gandhi International Airport, New Delhi.

(Respondent No.5 is impleaded as per Court Order Dated: 18-09-2025 in WP.No.26280 of 2025).

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 a writ order or direction, more particularly in the nature of a writ of mandamus declaring the Show Cause Notice dated 29-02-2024 bearing Ref No. ZD360224047280R (Annexure P4) along with its attachment, its consequent Order dated 08-11-2024 bearing Reference No. ZD361124009372T (Annexure P6) along with its attachment passed by the Respondent No. 1 for the Financial Year 2022-2023 and the consequent notice u/s. 79 dated 06-08-2025 issued by the Respondent No. 1 to Respondent No. 4 attaching the bank accounts of the Petitioner as being void, illegal, arbitrary, violative of Articles 14 and 265 of the Constitution of India, violative of principles of natural justice, 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 Notice dated 06-08-2025 issued by the Respondent No. 1 to Respondent No. 4 attaching the bank accounts of the Petitioner, Pending disposal of WP 26280 of 2025, on the file of the High Court.

IA NO: 2 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to stay all further action including collection of tax pursuant to the Order dated 08-11-2024 bearing Reference No. ZD361124009372T (Annexure P6) along with its attachment, Pending disposal of WP 26280 of 2025, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated: 18.09.2025, 30.10.2025, 18.11.2025, 15.12.2025, 29.12.2025 & 08.01.2026 made herein and upon hearing the arguments of SRI. M. NAGA DEEPAK Advocate for the Petitioner and Mr. A. SUDARSHAN REDDY, learned ADVOCATE GENERAL for the State of Telangana duly assisted by Mr. SWAROOP OORILLA, learned Special Government Pleader for State Tax for the Respondent Nos.1 to 3 and SRI. A. KRANTI KUMAR REDDY Advocate for the Respondent No.5,

WP.NO. 26298 OF 2025**Between:**

M/s. S S Steels, Having Address at Plot No. 2/3, Adarsh Nagar, Uppal, Hyderabad, Rangareddy, Telangana- 500039 Represented by its Sole Proprietrix Sushma Singh, aged about 67 years, W/o. Vinod Kumar Singh, R/o. 12-13-540, Flat No. 103, Concret Melody, Nagarjuna Nagar, Tarnaka, Secunderabad, Telangana- 500017

Petitioner

AND

1. The Assistant Commissioner ST, Nacharam- I Circle, Malkajgiri Division, 12th Floor, South Wing, Gagan Vihar, Nampally, 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-110 001
4. Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi Rep by its Commissioner.

5. GSTN, Worldmark 1, Aerocity, Indira Gandhi International Airport, New Delhi.

(Respondent No.5 is impleaded as per Court Order Dated: 18-09-2025 in WP.No.26298 of 2025).

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. ZD360622042066M dated 08/06/2022 and an impugned Order in DRC-07 vide ref. no. ZD3608240672190 date 19/08/2024 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 Honourable Court may deem fit and proper in the circumstances of the case. (ii) declare the Notification No. 79 of 2020 dated 15/10/2020 issued by the Respondent No. 4 amending the Rule 142 (IA) of the Central Goods and Services Tax Rules, 2017 and corresponding G.O.Ms No. 24, Rev. (CT-II) Dept . dated 09.02.2021 issued by Respondent No. 2 amending Rule 142(1A) of TGST Rules, 2017 as being Without authority of law and ultra vires to the Section 73(5) of the Central Goods and Services Tax Act, 2017 and violative of Articles 14, 19(1)(g) and 21 of the Constitution of India as being without authority of law and ultra vires to the Section 73(5) of the Central Goods and Services Tax Act, 2017 and violative of Articles 14, 19(1)(g) and 21 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 recovery instructions/proceedings dated 05/08/2025 issued by the Respondent No. 1 under Section 79(1)(c), Pending disposal of WP 26298 of 2025, on the file of the High Court.

IA NO: 2 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to stay of operation of impugned Order in DRC-07 vide ref. no. ZD3608240672190 dated 19/08/2024 issued by the Respondent No. 1 under CGST/TGST Acts. 2017 pending disposal of WP 26298 of 2025, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated: 18.09.2025, 30.10.2025, 18.11.2025, 15.12.2025, 29.12.2025 & 08.01.2026 made herein and upon hearing the arguments of SRI. V. VEERESHAM Advocate for the Petitioner,

Mr. A. SUDARSHAN REDDY, learned ADVOCATE GENERAL for the State of Telangana duly assisted by Mr. SWAROOP OORILLA, learned Special Government Pleader for State Tax for the Respondent Nos.1 and 2, SRI. A. KRANTI KUMAR REDDY Advocate for the Respondent Nos.3 and 5 and SRI. DOMINIC FERNANDES Advocate for the Respondent No.4,

WP.NO. 26300 OF 2025

Between:

M/s. S S Steels, Having Address at Plot No. 2/3, Adarsh Nagar, Uppal, Hyderabad, Rangareddy, Telangana- 500039 Represented by its Sole Proprietrix Sushma Singh, aged about 67 years, W/o. Vinod Kumar Singh, R/o. 12-13-540, Flat No. 103, Concret Melody, Iklagarjuna Nagar, Tarnaka, Secunderabad, Telangana- 500017

Petitioner

AND

1. The State Tax Officer-1, Nacharam-1 Circle, Malkajgiri Division, 12th Floor, South Wing, Gagan Vihar, Nampally, 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- 110 001
4. Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi Rep by its Commissioner
5. GSTN, Worldmark 1, Aerocity, Indira Gandhi International Airport, New Delhi. **(Respondent No.5 is impleaded as per Court Order Dated: 18-09-2025 in WP.No.26300 of 2025).**

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. ZD3605240574839 dated 29.05.2024 and an impugned Order in DRC-07 vide ref. no. ZD360824149658R 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 Hon'ble Court may deem fit and proper in the circumstances of the case. (ii)declare the Notification No. 79 of 2020 dated 15.10.2020 issued by the Respondent No. 4

amending the Rule 142 (1A) of the Central Goods and Services Tax Rules, 2017 and corresponding G.O.Ms No. 24, Rev. (CT-II) Dept., dated 09.02.2021 issued by Respondent No. 2 amending Rule 142(1A) of TGST Rules, 2017 as being without authority of law and ultra vires to the Section 73(5) of the Central Goods and Services Tax Act, 2017 and violative of Articles 14, 19(1)(g) and 21 of the Constitution of India as being without authority of law and ultra vires to the Section 73(5) of the Central Goods and Services Tax Act, 2017 and violative of Articles 14, 19(1)(g) and 21 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 recovery instructions/ proceedings dated 05.08.2025 issued by the Respondent No. 1 under Section 79(1)(c), Pending disposal of WP 26300 of 2025, on the file of the High Court.

IA NO: 2 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to stay of operation of impugned Order in DRC-07 vide ref. no. ZD360824149658R dated 30.08.2024 issued by the Respondent No. 1 under CGST/TGST Acts, 2017, pending disposal of WP 26300 of 2025, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated: 18.09.2025, 30.10.2025, 18.11.2025, 15.12.2025, 29.12.2025 & 08.01.2026 made herein and upon hearing the arguments of SRI. V. VEERESHAM Advocate for the Petitioner, Mr. A. SUDARSHAN REDDY, learned ADVOCATE GENERAL for the State of Telangana duly assisted by Mr. SWAROOP OORILLA, learned Special Government Pleader for State Tax for the Respondent Nos.1 and 2, SRI. A. KRANTI KUMAR REDDY Advocate for the Respondent Nos.3 and 5 and SRI. DOMINIC FERNANDES Advocate for the Respondent No.4,

WP.NO. 26617 OF 2025

Between:

M/s. S.S Steels, Having Address at Plot No. 2/3, Adarsh Nagar, Uppal, Hyderabad, Rangareddy, Telangana- 500039 Represented by its Sole Proprietrix Sushma Singh, W/o. Vinod Kumar Singh, R/o. 12-13-540, Flat No. 103, Concret Melody, Nagarjuna Nagar, Tarnaka, Secunderabad, Telangana- 500017

Petitioner

AND




1. The State Tax Officer-1, Nacharam-1 Circle, Malkajgiri Division, 12th Floor, South Wing, Gagan Vihar, Nampally, 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-110 001.
4. Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi Rep by its Commissioner.
5. GSTN, Worldmark 1, Aerocity, Indira Gandhi International Airport, New Delhi.

(Respondent No.5 is impleaded as per Court Order Dated: 18-09-2025 in WP.No.26617 of 2025).

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. ZD361124029492L dated 26.11.2024 and an impugned Order in DRC-07 vide ref. no. ZD3602250924000 dated 28.02.2025 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) declare the Notification No. 79 of 2020 dated 15.10.2020 issued by the Respondent No. 4 amending the Rule 142 (1A) of the Central Goods and Services Tax Rules, 2017 and corresponding G.O.Ms No. 24, Rev. (CT-II) Dept., dated 09.02.2021 issued by Respondent No. 2 amending Rule 142(1A) of TGST Rules. 2017 as being without authority of law and ultra vires to the Section 73(5) of the Central Goods and Services Tax Act, 2017 and violative of Articles 14, 19(1)(g) AND 21 of the Constitution of India as being without authority of law and ultra vires to the Section 73(5) of the Central Goods and Services Tax Act, 2017 and violative of Articles 14, 19(1)(g) AND 21 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 Order in DRC-07 vide ref. no.ZD3602250924000 dated 28.02.2025 issued by the Respondent No.1 under CGST/TGST Acts, 2017, pending disposal of WP 26617 of 2025, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated: 08.09.2025,

18.09.2025, 30.10.2025, 18.11.2025, 15.12.2025, 29.12.2025 & 08.01.2026 made herein and upon hearing the arguments of SRI. V. VEERESHAM Advocate for the Petitioner, Mr. A. SUDARSHAN REDDY, learned ADVOCATE GENERAL for the State of Telangana duly assisted by Mr. SWAROOP OORILLA, learned Special Government Pleader for State Tax for the Respondent Nos.1 and 2, SRI. A. KRANTI KUMAR REDDY Advocate for the Respondent Nos.3 and 5 and SRI. DOMINIC FERNANDES Advocate for the Respondent No.4,

WP.NO. 26643 OF 2025

Between:

M/s. Sri Chakra Enterprises, (Represented by its Managing Partner) H.No.06-02-21, Vennela Gadda, Suchitra Circle, Plot No.65, Jeedimetla, Kompally, Medchal-Malkajgiri, Telangana, 500055.

Petitioner

AND

1. Assistant Commissioner (ST), Jeedimetla-II Circle, Hyderabad Rural Range, Telangana.
2. State of Telangana, Rep. by its Secretary to Government (Revenue), State Tax Department, Secretariat, Hyderabad.
3. GSTN, Worldmark 1, Aerocity, Indira Gandhi International Airport, New Delhi.

(Respondent No.3 is impleaded as per Court Order Dated: 18-09-2025 in WP.No.26643 of 2025).

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 setting aside the unsigned impugned Show Cause Notice dt.04.06.2022 in Form GST DRC-01 vide Ref. No. ZD360622023881H along with attachment to Show Cause Notice and impugned Order in Form GST DRC-07 dt.12.02.2025 vide Ref No. ZD360225030941M along with attachment of proceedings issued by the 1st Respondent for the tax period April 2020 to March 2021 consequently set aside the recovery notice issued in Form DRC-13 dt.24.05.2025 issued to the Bank, as illegal, arbitrary, without jurisdiction for being passed without having any signature or authentication, passed without issuance of DRC-01A.

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 impugned Order in Form GST DRC-07 dt.12.02.2025 vide Ref No.ZD360225030941M along with attachment of proceedings of the 1st Respondent for the tax period April 2020 to March 2021 and consequent recovery notice issued in Form DRC-13 dt.24.05.2025, pending disposal of WP 26643 of 2025, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated: 08.09.2025, 18.09.2025, 30.10.2025, 18.11.2025, 15.12.2025, 29.12.2025 & 08.01.2026 made herein and upon hearing the arguments of SRI. YAMMANURU SIRI REDDY Advocate for the Petitioner and Mr. A. SUDARSHAN REDDY, learned ADVOCATE GENERAL for the State of Telangana duly assisted by Mr. SWAROOP OORILLA, learned Special Government Pleader for State Tax for the Respondent Nos.1 and 2 and SRI. A. KRANTI KUMAR REDDY Advocate for the Respondent No.3,

WP.NO. 27165 OF 2025

Between:

Jayanthi Nagam, W/o. Nagam Vinod Kumar, aged about 53 years Occ. Business, R/o. Flat No.404, Jhansi Residency Nizampet Road, Opp. Food World, Hydernagar Kukatpally, Hyderabad, Telangana - 500085

Petitioner

AND

1. The Assistant Commissioner (State Tax), Hydernagar-1 Circle, Hyderabad Rural Division 3rd Floor, Gagan Vihar, Nampally, Hyderabad.
2. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax) Hyderabad, Telangana
3. GSTN, Worldmark 1, Aerocity, Indira Gandhi International Airport, New Delhi.

(Respondent No.3 is impleaded as per Court Order Dated: 18-09-2025 in WP.No.27165 of 2025).

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 Order-in-Original dated 23.12.2023 vide DRC 07 ref. no. ZD361223045901M passed by Respondent No.1 for the tax period July, 2017 to March, 2018 under the provisions of CGST/TGST Act, 2017 as being violative of principles of natural justice, 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 including the recovery of tax demand, interest and penalty by Notice dated 07.07.2025 issued by Respondent No.1 and consequently direct to unblock/defreeze and revoke the bank attachment by removing lien on Petitioner's bank account in respect of Account No.180501000347 in ICICI Bank, Pragathi Nagar Branch, Kukatpally.

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 the recovery of tax demand, interest and penalty by the Notice 07.07.2025 issued by Respondent No.1 pursuant to Order-in-Original dated 23.12.2023 vide DRC 07 ref. no. ZD361223045901M passed by 1st respondent for the tax period July 2017 to March, 2018., pending disposal of W/P 27165 of 2025, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated: 18.09.2025, 30.10.2025, 18.11.2025, 15.12.2025, 29.12.2025 & 08.01.2026 made herein and upon hearing the arguments of SRI. MOHD MUKHAIRUDDIN Advocate for the Petitioner and Mr. A. SUDARSHAN REDDY, learned ADVOCATE GENERAL for the State of Telangana duly assisted by Mr. SWAROOP OORILLA, learned Special Government Pleader for State Tax for the Respondent Nos.1 and 2 and SRI. A. KRANTI KUMAR REDDY Advocate for the Respondent No.3,

WP.NO. 27232 OF 2025

Between:

Jayanthi Nagam, W/o. Nagam Vinod Kumar, aged about 53 years Occ. Business, R/o Flat No.404, Jhansi Residency Nizampet Road, Opp. Food World, Hydernagar Kukatpally, Hyderabad, Telangana - 500085

Petitioner

AND

5. The Assistant Commissioner (State Tax), Hydernagar-1 Circle, Hyderabad Rural Division 3rd Floor, Gagan Vihar, Nampally, Hyderabad.
6. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax) Hyderabad, Telangana
7. GSTN, Worldmark 1, Aerocity, Indira Gandhi International Airport, New Delhi.

(Respondent No.3 is impleaded as per Court Order Dated: 18-09-2025 in WP.No.27165 of 2025).

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 Order-in-Original dated 29/04/2024 vide DRC 07 ref. no. ZD360424078306A passed by Respondent No.1 for the tax period April, 2018 to March, 2019 under the provisions of CGST/TGST Act, 2017 as being violative of principles of natural justice, 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 including the recovery of tax demand, interest and penalty by Notice dated 07/07/2025 issued by Respondent No.1 and consequently direct to unblock/defreeze and revoke the bank attachment by removing lien on Petitioner's bank account in respect of Account No.180501000347 in ICICI Bank, Pragathi Nagar Branch, Kukatpally

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 the recovery of tax demand, interest and penalty by the Notice 07/07/2025 issued by Respondent No.1 pursuant to Order-in-Original dated 29/04/2024 vide DRC 07 ref. no. ZD360424078306A passed by Respondent No.1 for the tax period April, 2018 to March, 2019, pending disposal of WP 27232 of 2025, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated: 18.09.2025, 30.10.2025, 18.11.2025, 15.12.2025, 29.12.2025 & 08.01.2026 made herein and upon hearing the arguments of SRI. MOHD MUKHAIRUDDIN Advocate for the Petitioner and Mr. A. SUDARSHAN REDDY, learned ADVOCATE GENERAL for the State of Telangana duly assisted by Mr. SWAROOP OORILLA, learned Special Government Pleader for State Tax for the Respondent Nos.1 and 2 and SRI. A. KRANTI KUMAR REDDY Advocate for the Respondent No.3,

WP.NO. 27770 OF 2025

Between:

Sri Ragahavendra Auto Agencies, Plot No .31 32 45 46, Mamatha Nagar, L.B. Nagar, Ranga Reddy, Telangana - 500068. Rep by its Proprietor Sri. Saidulu Konda.

...Petitioner

AND

1. The Assistant Commissioner (State Taxes), Vanasthalipuram - I Circle, Saroornagar Division, Nampally, Hyderabad.
2. State Tax Officer, Vanasthalipuram - I Circle, Saroomagar Division, Nampally, Hyderabad.
3. State of Telangana, rep. by its Secretary to Government (Revenue), State Tax 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 a Writ of Mandamus or any other appropriate writ or order or direction by setting aside the impugned show cause notices dated 31.01.2024 along with the

attachment to DRC-01 vide Ref. Nos.ZD360124047853E dated 31/01/2024, and orders of the 2nd Respondent dated 23.04.2024 and along with proceedings in Form GST DRC-07 vide Ref.Nos.ZD3604240464488 dated 23/04/2024, issued by the 2nd Respondent for the tax period April, 2018 to March, 2019 without having any signatures as illegal, without jurisdiction and contrary to the provisions under the Central Goods and Service Tax Act, 2017 and the Telangana Goods and Services Tax Act, 2017, and void in absence of non-compliance of Rule 142 (1A) of the Central Goods and Service Tax Rules, 2017 and Telangana Goods and Services Tax Rules, 2017;

IA NO: 1 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to grant stay of all further proceedings pursuant to the impugned orders dated 23/04/2024 along with Annexures to proceedings in Form GST DRC-07 vide Ref.Nos. ZD3604240464488 dated 23/04/2024 issued by the 1st Respondent for the tax period April, 2018 to March, 2019 under the Central Goods and Service Tax Act, 2017 and the Telangana Goods and Services Tax Act, 2017, pending disposal of WP.No.27770 of 2025, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated: 16.09.2025, 23.09.2025, 30.10.2025, 18.11.2025, 15.12.2025, 29.12.2025 & 08.01.2026 made herein and upon hearing the arguments of SRI. VENKATRAM REDDY MANTUR Advocate for the Petitioner and Sri K.Sai Akarsh, learned Assistant Government Pleader, representing Sri Swaroop Oorilla, learned Special Government Pleader, appearing for State Tax for the Respondents,

WP.NO. 28954 OF 2025

Between:

M/s. Bhavana Earth Movers, Plot No-27-30, Flat No-203, R.V.Exotica, Vignanpuri Colony, Kukatpally, Medchal Malkajgiri, Telangana - 500072, Represented by its Proprietor, Sri Chandrasekhar Goud Suragouni.

Petitioner

AND

1. Assistant Commissioner (ST), Fatehnagar Circle, Hyderabad Rural Division, Hyderabad.
2. The Branch Manager, Indian Bank, Gachibowli Branch, 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 of Mandamus or any other appropriate writ, setting aside and declaring the action of the Respondent No.1, in issuing the Show Cause Notice and

the assessment order in Form GST DRC - 07, in Reference No.ZD360225053171S, dated 20.02.2025, issued under Section 73 of the CGST Act, 2017 and the TGST Act, 2017 for the tax period 2020 - 21, that have been uploaded in the GST portal without either physically nor digitally signed which is contrary to the COST Rules 2017, without DRC - 01A /DIN number, as void ab initio, without jurisdiction, illegal arbitrary and contrary to the law laid down by the judicial pronouncement of this Honble Court / provisions of the CGST Act, 2017, and in violation of article 19(1)(g) and 300A of the Petitioner,

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 Respondent No.1, in Form GST DRC - 07, in Reference No. D360225053171S, dated 20.02.2025, for the tax period 2020-21., Pending disposal of WP 28954 of 2025, on the file of the High Court.

IA NO: 2 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to pending disposal of the Writ Petition suspend the operation of the Garnishee Notice in Form GSR DRC -13, dated 01-09-2025, issued Respondent No.1., Pending disposal of WP 28954 of 2025, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated 24.09.2025, 30.10.2025, 18.11.2025, 15.12.2025, 29.12.2025 & 08.01.2026 made herein and upon hearing the arguments of SRI. PUPPALA BHARATH NANDAN Advocate for the Petitioner, Mr. K.Sai Akarsh, learned Assistant Government Pleader, representing Mr. Swaroop Oorilla, Special Government Pleader for State Tax for the Respondents,

WP.NO. 29692 OF 2025

Between:

M/s. Esha Agri Seeds Private Limited, rep. by its Director, Mr. Jonnadula Venkata Subba Rayudu, Survey No.126, Shed No.1A, Damodar Rao Godowns, Road No.11, Sri venkateshwara Colony, Tatti Annaram Village, Hayathnagar Mandal, Rangareddy, Telangana-500 068.

...Petitioner

AND

1. Assistant Commissioner (ST), Vanasthalipuram-I Circle, ~~Sa~~oornagar Division, Telangana.

2. State of Telangana, rep. by its Secretary to Government (Revenue), State Tax Department, Secretariat, Hyderabad.
3. The Manager, State Bank of India, Dilsukhnagar Branch, 671, Bhavani Nagar, Hyderabad-500 060.

...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 setting aside the impugned show cause notice dated 3.6.2022 along with proceedings in Form GST DRC-01 vide Ref.No.ZD360622014973D dated 3.6.2022 and order dated 24.2.2025 issued by the 1st Respondent for the tax period April, 2020 to March, 2021 without having any signatures as illegal and contrary to the provisions under the Central Goods and Service Tax Act, 2017 and the Telangana Goods and Services Tax Act, 2017, and void in absence of non-compliance of Rule 142(1A) of the Central Goods and Service Tax Rules, 2017 and Telangana Goods and Services Tax Rules, 2017.

IA NO: 2 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to grant stay of all further proceedings pursuant to the impugned order dated 24.2.2025 issued by the 1st Respondent for the tax period April, 2020 to March, 2021 under the Central Goods and Service Tax Act, 2017 and the Telangana Goods and Services Tax Act, 2017, pending disposal of WP.No.29692 of 2025, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated: 26.09.2025 made in I.A.No.2 of 2025 and 18.11.2025, 15.12.2025, 29.12.2025 & 08.01.2026 made herein and upon hearing the arguments of SRI. K.P. AMARNATH REDDY Advocate for the Petitioner and Mr. Swaroop Oorilla, Special Government Pleader for State Tax for the Respondents,

WP.NO. 30090 OF 2025

Between:

M/s. Sitarama Transport, Having address at Plot No.10, Road No. 5, Auto Nagar, Vanasthalipuram, Rangareddy, Telangana, 500070 Represented by its Partner, Garlapally Shivakumar, aged about 60 years, S/o. Late G Sangameshwar, R/o. 1-7-95/C2, Chaitanyapuri, Dilsukhnagar, Hyderabad, Telangana- 500059

Petitioner

AND

1. The Assistant Commissioner (ST) FAC, Vanasthalipuram- II Circle, Saroornagar Division, 5th floor, Old Kakatiya Building Hotel, (Opp A.P Furniture), Nampally Hyderabad 500001
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
5. State Bank of India, Rep. by its Manager, Chaitanyapuri Branch, Dilsukhnagar, Hyderabad, Telangana- 500059
6. The Assistant Commissioner (ST), Vanasthalipuram- I Circle, Saroornagar Division, 8th floor, Gagan Vihar, Nampally Hyderabad 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 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. ZD360124007100B dated 06.01.2024 and impugned Order in DRC-07 vide ref. no. ZD3602250768642 dated 25.02.2025 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, and/or,
- (ii) declare the Notification No. 79 of 2020 dated 15.10.2020 issued by the Respondent No. 4 amending the Rule 142 (1A) of the Central Goods and Services Tax Rules, 2017 and corresponding G.O.Ms No. 24, Rev. (CT- II) Dept., dated 09.02.2021 issued by Respondent No. 2 amending Rule 142(1A) of TGST Rules, 2017 as being without authority of law and ultra vires to the Section 73(5) of the Central Goods and Services Tax Act, 2017 and violative of Articles 14, 19(1)(g) and, 21 of the Constitution of India as being without authority of law and ultra vires to the Section 73(5) of the Central Goods and Services Tax Act, 2017 and violative of Articles 14, 19(1)(g) and, 21 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 Writ petition, the High Court may be pleased to stay of operation of impugned Order in DRC-07 vide ref. no. ZD3602250768642 dated 25.02.2025 issued by the Respondent No. 1 under CGST/TGST Acts, 2017 as otherwise, the Petitioner will be put to severe loss and hardship in the interest of justice., pending disposal of WP 30090 of 2025, on the file of the High Court.

IA NO: 2 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the Writ petition, the High Court may be pleased to stay operation of recovery notice in Form DRC 13 dated 06.08.2025 issued by the Respondent No. 6 to Respondent no. 5 under Section 79(1)(c) pending disposal of WP 30090 of 2025, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated: 06.10.2025, 30.10.2025, 18.11.2025, 15.12.2025, 29.12.2025 & 08.01.2026 made herein and upon hearing the arguments of SRI. V. VEERESHAM Advocate for the Petitioner, Mr. Swaroop Oorilla learned Special Government Pleader for State Tax for respondent Nos.1, 2 and 6, Mr. N.Bhujanga Rao, learned Deputy Solicitor General of India, for respondent No.3,

WP.NO. 30104 OF 2025**Between:**

M/s. Sai Durga Agri Mechanisation Private Limited, 17-2-43/B, Battupally X Road, Warangal, Hanumakonda- 506002, Telangana- 506002 Represented by its Director. Mr. V. Venu Gopal Rao, S/o Mr. V. Chokka Rao

Petitioner

AND

1. The Deputy Commissioner (ST), Warangal STU2, Warangal, 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. Karur Vysya Bank, 6-2-177and178, 1st Floor, Sai Krishna Complex, Main Road. Hanamkonda, 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 that

- a. the Summary of the Show Cause Notice in Form GST DRC-01, dated 13.11.2024 and the attachment to the show cause notice, dated 04.11.2024
- b. 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 17.02.2024 passed by the 1st Respondent under Section 73 of the Central Goods and Services Tax Act, 2017 for the period 2020-21 demanding an amount of Rs. 4,48,06,641/- in all, towards CGST, SGST and IGST as arbitrary, illegal, mechanical without jurisdiction, violative of principles of natural justice, violative of the provisions of the GST Act.
- c. consequently, set aside the notice issued by the 1st Respondent, u/s 79(1)(c) of the Act, in Form GST DRC - 13, dated 26.08.2025, attaching the bank account of the Petitioner held with the 4th Respondent, i.e.. the Banker of the Petitioner

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 notice issued by the 1st Respondent, u/s 79(1)(c) of the Act, in Form GST DRC 13, dated 26.08.2025, attaching the bank account of the Petitioner held with the 4th Respondent, i.e., the Banker of the Petitioner, pending disposal of WP 30104 of 2025, on the file of the High Court.

IA NO: 2 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the 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 17.02.2025 passed by the 1st Respondent, under the provisions of the Goods and Services Tax Act, 2017, for the tax period 2020-21, pending disposal of WP 30104 of 2025, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated: 27.10.2025, 18.11.2025, 15.12.2025, 29.12.2025 & 08.01.2026 made herein and upon hearing the arguments of SRI. SINGAM SRINIVASA RAO Advocate for the Petitioner and Mr. Swaroop Oorilla, learned Special Government Pleader for State Tax for the Respondents,

WP.No.30158 OF 2025**Between:**

M/s. Saanvi Denters and Painters, Rep. by its Proprietor, Mr. Kumar Manoj Kondapalli, Plot No.3-180, Mayuri Nagar, Miyapur, Hyderabad-500 049.

Petitioner

AND

1. Assistant Commissioner (ST), Hydernagar-III Circle, Hyderabad Rural Division, Hyderabad.
2. Appellate Joint Commissioner (ST), Hyderabad Rural Division, Hyderabad.
3. State of Telangana, Rep. by its Secretary to Government (Revenue), State Tax Department, Secretariat, Hyderabad.
4. The Manager, ICICI Bank Limited, 214, MIG, KPHB Colony, Road No.01, Kukatpally, Hyderabad-500 072.

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 setting aside the impugned show cause notice dated 30/5/2022 along with proceedings in Form DRC-01 vide Ref No. ZD3605220170122 dated 30/5/2022 and impugned proceedings in Form DRC-07 vide Ref.No.ZD360824069823X dated 20/8/2024, issued by the 1st Respondent for the tax period April, 2019 to March, 2020 without having any signatures as illegal, without jurisdiction and contrary to the provisions under the Central Goods and Service Tax Act, 2017 and the Telangana Goods and Services Tax Act. 2017. and void in absence of non-compliance of Rule 142(1A) of the Central Goods and Service Tax Rules, 2017 and Telangana Goods and Services Tax Rules, 2017 and consequently set aside the appeal order dated 19/7/2025 passed by the 2nd Respondent for the tax period 2019-20

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 that the recovery proceedings initiated vide notice in Form GST DRC-13 dated 20/3/2025, by the 1st Respondent as illegal and direct the 1st Respondent to revoke the notice issued to the 4th Respondent, pending disposal of WP 30158 of 2025, on the file of the High Court.

IA NO: 2 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to grant stay of all further proceedings pursuant to the impugned orders dated 20/8/2024 issued by the 1st Respondent for the tax period April, 2019 to March, 2020 and the

appeal order dated 19/7/2025 passed by the 2nd Respondent under the Central Goods, and-Service Tax Act, 2017 and the Telangana Goods and Services Tax Act, 2017 pending disposal of WP 30158 of 2025, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated: 27.10.2025, 18.11.2025, 15.12.2025, 29.12.2025 & 08.01.2026 made herein and upon hearing the arguments of SRI. K.P. AMARNATH REDDY Advocate for the Petitioner and Mr. Swaroop Oorilla, Special Government Pleader for State Tax for the Respondents,

WP.No.30166 OF 2025

Between:

M/s. Saanvi Denters and Painters, rep. by its Proprietor, Mr. Kumar Manoj Kondapalli, Plot No.3-180, Mayuri Nagar, Miyapur, Hyderabad-500 049.

Petitioner

AND

1. Assistant Commissioner (ST), Hydernagar-III Circle, Hyderabad Rural Division, Hyderabad.
2. Appellate Joint Commissioner (ST), Hyderabad Rural Division, Hyderabad.
3. State of Telangana, rep. by its Secretary to Government (Revenue), State Tax Department, Secretariat, Hyderabad.
4. The Manager, ICICI Bank Limited, 214, MIG, KPHB Colony, Road No.01, Kukatpally, Hyderabad-500 072.

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 setting aside the impugned show cause notice dated 30/5/2022 along with proceedings in Form DRC-01 vide Ref.No. ZD3605220169965 dated 30/5/2022 and impugned order dated 19/04/2024, issued by the 1st Respondent for the tax period April, 2018 to March, 2019 without having any signatures as illegal, without jurisdiction and contrary to the provisions under the Central Goods and Service Tax Act. 2017 and the Telangana Goods and Services Tax Act, 2017, and void in absence of non- compliance of Rule 142(1A) of the Central Goods and Service Tax Rules, 2017 and Telangana Goods and Services Tax Rules. 2017 and consequently set aside the appeal order dated 19/7/2025 passed by the 2nd Respondent for the tax period 2018-19

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 that the recovery proceedings initiated vide notice in Form GST DRC-13 dated 20/3/2025, by the 1st Respondent as illegal and direct the 1st Respondent to

revoke the notice issued to the 4th Respondent, pending disposal of WP 30166 of 2025, on the file of the High Court.

IA NO: 2 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to grant stay of all further proceedings pursuant to the impugned order dated 19/4/2024 issued by the 1st Respondent for the tax period April, 2018 to March, 2019 and the appeal orders dated 19/7/2025 passed by the 2nd Respondent under the Central Goods and Service Tax Act, 2017 and the Telangana Goods and Services Tax Act, 2017, pending disposal of WP 30166 of 2025, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated: 27.10.2025, 18.11.2025, 15.12.2025, 29.12.2025 & 08.01.2026 made herein and upon hearing the arguments of SRI. K.P. AMARNATH REDDY Advocate for the Petitioner and Mr. Swaroop Oorilla, Special Government Pleader for State Tax for the Respondents,

WP.No.30184 OF 2025

Between:

SM/s. Sri Venkatesh Fibre Corporation,, Rep By Its Proprietor Dhiraj Kumar Khetan, Plot No.1-8-303/27, Land Mark Laxmi Vilas Bank, Khetan Towers, PG Road, Sindhi Colony, Hyderabad, Telangana, 500003.

Petitioner

AND

1. The State of Telangana, Represented by its Principal Secretary, Commercial Taxes, Secretariat, Hyderabad.
2. The Assistant Commissioner of State Tax,, Adilabad Circle, Adilabad Division, H.No. 9-6, 2nd Floor, Chandra Hero Complex, Sai Nagar Dasnapur, Adilabad-504001.
3. The Appellate Joint Commissioner of State Tax,, Hyderabad Rural Division, 5th Floor, CT Complex, Nampally, Hyderabad, Telangana- 500001.
4. The Manager,, State Bank of India, Dhanalaxmi Lodge Complex, NH 7 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 direction or Order, more particularly in the nature of a writ of Mandamus or any other appropriate Writ, declaring the show cause notices in FORM DRC-01 dated 13/11/2022 and DRC-01 dated 10/01/2024 and their consequent orders in FORM DRC-07's dated 30/04/2024 along with their attachments for FY 2018-19 uploaded in the GST portal without physical signature or digital signature, which is contrary to the provisions of CGST Act and Rules, 2017 and the law laid down by the

judicial pronouncement of this Honourable Court and in violation of principles of natural justice as void, illegal, arbitrary, violative of principles of natural justice and violative 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 suspend the operation of the Garnishee Notice in Form GSR DRC-13, dated 12/12/2024, pending disposal of WP 30184 of 2025, on the file of the High Court.

IA NO: 2 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the 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.2, in Form GST DRC - 07's dated 30/04/2024 for the tax period 2018-19, pending disposal of WP 30184 of 2025, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated: 27.10.2025, 18.11.2025, 15.12.2025, 29.12.2025 & 08.01.2026 made herein and upon hearing the arguments of SRI. S.V. PRANAV RAM Advocate for the Petitioner and Mr. Swaroop Oorilla, Special Government Pleader for State Tax for the Respondents,

WP.No.30247 OF 2025

Between:

M/s. Sitarama Transport, Having address at Plot No.10, Road No. 5, Auto Nagar, Vanasthalipuram, Rangareddy, Telangana, 500070 Represented by its Partner, Garlapally Shivakumar, aged about 60 years, S/o. Late G Sangarneshwar, R/o. 1-7-95/C2, Chaitanyapuri, Dilsukhnagar, Hyderabad, Telangana- 500059

Petitioner

AND

1. The Assistant Commissioner (ST) FAC, Vanasthalipuram-II Circle, Saroornagar Division, 5th floor, Old Kakatiya Building Hotel, (Opp A.P Furniture),Nampally Hyderabad 500001
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

5. State Bank of India, Rep. by its Manager, Chaitanyapuri Branch, Dilsukhnagar, Hyderabad, Telangana- 500059
6. The Assistant Commissioner (ST), Vanasthalipuram-I Circle, Saroornagar Division, 8th floor, Gagan Vihar, Nampally Hyderabad 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 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. ZD3601240071340 dated 06.01.2024 and impugned Order in DRC-07 vide ref. no. ZD3602250768246 dated 25.02.2025 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 and/or (ii) declare the Notification No. 79 of 2020 dated 15.10.2020 issued by the Respondent No. 4 amending the Rule 142 (1A) of the Central Goods and Services Tax Rules, 2017 and corresponding G.O.Ms No. 24, Rev. (CT-II) Dept., dated 09.02.2021 issued by Respondent No. 2 amending Rule 142(1A) of TGST Rules, 2017 as being without authority of law and ultra vires to the Section 73(5) of the Central Goods and Services Tax Act, 2017 and violative of Articles 14, 19(1)(g) 86 21 of the Constitution of India as being without authority of law and ultra vires to the Section 73(5) of the Central Goods and Services Tax Act, 2017 and violative of Articles 14, 19(1)(g) and 21 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 recovery notice in Form DRC 13 dated 06.08.2025 issued by the Respondent No. 6 to Respondent no. 5 under Section 79(1)(c), pending disposal of WP 30247 of 2025, on the file of the High Court.

IA NO: 2 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to stay of operation of impugned Order in DRC-07 vide ref. no. ZD3602250768246 dated 25.02.2025 issued by the Respondent No. 1 under CGST/TGST Acts, 2017 pending disposal of the above Writ Petition, as otherwise, the Petitioner will be put to severe loss and hardship.in the interest of justice, pending disposal of WP 30247 of 2025, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated: 27.10.2025, 18.11.2025, 15.12.2025, 29.12.2025 & 08.01.2026 made herein and upon hearing the arguments of SRI. V. VEERESHAM Advocate for the Petitioner, Mr. Swaroop Oorilla, Special Government Pleader for State Tax for the Respondent Nos.1, 2, 4 to

6 and SRI. N. BHUJANGA RAO (DEPUTY SOLICITOR GENERAL OF INDIA)
Advocate for the Respondent No.3,

WP.No.30928 OF 2025

Between:

M/s. SA Industries, rep. by its Proprietrix, Mrs. L. Lalitha, 12-2-56/A, S.P.Nagar, Moosapet, Hyderabad-500 018, Ranga Reddy District.

Petitioner

AND

1. Assistant Commissioner (ST), Hydernagar-III Circle, Hyderabad Rural Division.
2. State of Telangana, rep. by its Secretary to Government (Revenue), State Tax Department, Secretariat, Hyderabad.
3. The Manager, Indian Bank, Sanathnagar Branch, Inland Container Depot, Container Corporation of India, Sanathnagar, Hyderabad-500 018.

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 setting aside the impugned show cause notice dated 31.01.2024 along with proceedings in Form GST DRC-01 vide Ref.No.ZD360124050244U dated 31.1.2024 and impugned order dated 27.4.2024 along with proceedings in Form GST DRC-07 vide Ref.No. ZD 3604240708654 dated 27.4.2024 issued by the 1st Respondent for the tax period April, 2018 to March, 2019 without having any signatures as illegal and contrary to the provisions under the Central Goods and Service Tax Act, 2017 and the Telangana Goods and Services Tax Act, 2017, and void in absence of non-compliance of Rule 142(1A) of the Central Goods and Service Tax Rules, 2017 and Telangana Goods and Services Tax Rules, 2017;

IA NO: 1 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to suspend the recovery proceedings initiated vide notice in Form GST DRC-13 dated 20.03.2025, by the 1st Respondent as illegal and direct the 1st Respondent to revoke the notice issued basing on the Petitioners PAN to the 3rd Respondent, pending disposal of WP 30928 of 2025, on the file of the High Court.

IA NO: 2 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to grant stay of all further proceedings pursuant to the impugned order dated 27.4.2024 issued by the 1st Respondent for the tax period April, 2018 to March, 2019 under the

Central Goods and Service Tax Act, 2017 and the Telangana Goods and Services Tax Act, 2017, pending disposal of WP 30928 of 2025, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated: 13.10.2025, 18.11.2025, 15.12.2025, 29.12.2025 & 08.01.2026 made herein and upon hearing the arguments of SRI. K.P. AMARNATH REDDY Advocate for the Petitioner and Mr. Swaroop Oorilla, Special Government Pleader for State Tax for the Respondents,

WP.No.30935 OF 2025

Between:

M/s. SA Industries, rep. by its Proprietrix, Mrs. L. Lalitha, 12-2-56/A, S.P.Nagar, Moosapet, Hyderabad-500 018, Ranga Reddy District.

Petitioner

AND

1. Assistant Commissioner (ST), Hydernagar-III Circle, Hyderabad Rural Division.
2. State of Telangana, rep. by its Secretary to Government (Revenue), State Tax Department, Secretariat, Hyderabad.
3. The Manager, Indian Bank, Sanathnagar Branch, Inland Container Depot, Container Corporation of India, Sanathnagar, Hyderabad-500 018.

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 setting aside the impugned show cause notice dated 31.5.2024 along with proceedings in Form DRC-01 vide Ref.No. ZD360524080091L dated 31.5.2024 and the impugned order dated 24.8.2024 along with proceedings in Form GST DRC-07 vide Ref.No.ZD3608240960917 dated 24.8.2024 issued by the 1st Respondent for the tax period April, 2019 to March, 2020 without having any signatures as illegal and contrary to the provisions under the Central Goods and Service Tax Act, 2017 and the Telangana Goods and Services Tax Act, 2017, and void in absence of non-compliance of Rule 142(1A) of the Central Goods and Service Tax Rules, 2017 and Telangana Goods and Services Tax Rules, 2017;

IA NO: 2 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to grant stay of all further proceedings pursuant to the impugned order dated 24.8.2024 issued by the 1st Respondent for the tax period April, 2019 to March, 2020 under the Central Goods and Service Tax Act, 2017 and the Telangana Goods and Services Tax Act, 2017, pending disposal of WP 30935 of 2025, on the file of the High Court.

IA NO: 1 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to suspend the recovery proceedings initiated vide notice in Form GST DRC-13 dated 20.3.2025, by the 1st Respondent as illegal and direct the Respondent to revoke the notice issued basing on the Petitioner's PAN to the 3rd Respondent, pending disposal of WP 30935 of 2025, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated: 13.10.2025, 18.11.2025, 15.12.2025, 29.12.2025 & 08.01.2026 made herein and upon hearing the arguments of SRI. K.P. AMARNATH REDDY Advocate for the Petitioner and Mr. Swaroop Oorilla, Special Government Pleader for State Tax for the Respondents,

WP.No.31406 OF 2025**Between:**

M/s. Sangam Furnitures, Having address at Plot No. 359, 360, 367 and 368, Kammaguda, Nava Bharath Colony, Turkayamjal, Hyderabad, Telangana- 501505 Represented by its Sole Proprietor, Goda Anand Kumar, aged about 38 years, S/o. Goda Satyanarayana, R/o. Plot No. 90, Suraj Nagar Colony, Ragannaguda, Patiguda, Turkayamjal, Hyderabad, Telangana- 501 505

Petitioner

AND

1. The Assistant Commissioner (ST), Vanasthalipuram- I Circle, Saroornagar Division, North wing, 7th Floor, Gaganvihar Complex, Opp. Gandhibhavan, Nampally Hyderabad 500001
2. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana
3. Union of India, 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
5. Bank of Baroda, Rep. by its Manager, 5 and 12 Sreeramnagar Colony, Main Road, Hayatnagar, Turkayamjal, Telangana- 501510

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. ZD360622000915L dated 01.06.2022 and an impugned Order in DRC-07 vide ref. no. ZD360424075080X 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. And/or
- (ii) declare the Notification No. 79 of 2020 dated 15.10.2020 issued by the Respondent No. 4 amending the Rule 142(1A) of the Central Goods and Services Tax Rules, 2017 and corresponding G.O.Ms No. 24, Rev. (CT-II) Dept., dated 09.02.2021 issued by Respondent No. 2 amending Rule 142(1A) of MST Rules, 2017 as being without authority of law and ultra vires to the Section 73(5) of the Central Goods and Services Tax Act.. 2017 and violative of Articles 14, 19(1)(g) & 21 of the Constitution of India as being without authority of law and ultra vires to the Section 73(5) of the Central Goods and Services Tax Act. 2017 and violative of Articles 14, 19(1)(g) & 21 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 Form DRC 13 dated 06.08.2025 issued by 1st respondent to 5th respondent under Section 79(1)(c) of the CGST/TGST Acts, 2017 as otherwise, the Petitioner will be put to severe loss and hardship in the interest of justice., Pending disposal of WP 31406 of 2025, on the file of the High Court.

IA NO: 2 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to stay of operation of impugned Order in DRC-07 vide ref. no. ZD360424075080N dated 29.04.2024 issued by the Respondent No. 1 under CGST/TGST Acts, 2017 as otherwise, the Petitioner will be put to severe loss and hardship in the interest of justice., Pending disposal of W.P 31406 of 2025, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated: 16.10.2025, 18.11.2025, 15.12.2025, 29.12.2025 & 08.01.2026 made herein and upon hearing the arguments of SRI. V. VEERESHAM Advocate for the Petitioner, Mr. Swaroop Oorilla, learned Special Government Pleader for State Tax for respondent Nos.1 and 2 and Mr. N.Bhujanga Rao, learned Deputy Solicitor General of India, for respondent No.3,

WP.No.31410 OF 2025**Between:**

M/s. Sangam Furnitures, Having address at Plot No. 359, 360, 367 and 368, Kammaguda, Nava Bharath Colony, Turkayamjal, Hyderabad, Telangana- 501505 Represented by its Sole Proprietor, Goda Anand Kumar, aged about 38 years, S/o. Goda Satyanarayana, R/o. Plot No. 90, Suraj Nagar Colony, Ragannaguda, Patiguda, Turkayamjal, Hyderabad, Telangana- 501 505

Petitioner

AND

1. The Assistant Commissioner (ST), Vanasthalipuram- I Circle, Saroornagar Division, North wing, 7th Floor, Gaganvihar Complex, Opp. Gandhibhavan, Nampally Hyderabad 500001
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
5. Bank of Baroda, Rep. by its Manager, 5 ez 12 Sreeramnagar Colony, Main Road, Hayatnagar, Turkayamjal, Telangana- 501510

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. ZD360622000933N dated 01.06.2022 and an Order in DRC-07 vide ref. no. ZD3608241079725 dated 26.08.2024 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 and/or

(ii) declare the Notification No. 79 of 2020 dated 15.10.2020 issued by the Respondent No. 4 amending the Rule 142 (1A) of the Central Goods and Services Tax Rules, 2017 and corresponding G.O.Ms No. 24, Rev. (CT-II) Dept., dated 09.02.2021 issued by Respondent No. 2 amending Rule 142(1A) of TGST Rules, 2017 as being without authority of law and ultra vires to the Section 73(5) of the

Central Goods and Services Tax Act, 2017 and violative of Articles 14, 19(1)(g) 86 21 of the Constitution of India as being without authority of law and ultra vires to the Section 73(5) of the Central Goods and Services Tax Act, 2017 and violative of Articles 14, 19(1)(g) & 21 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 Order in DRC-07 vide ref. no. ZD3608241079725 dated 26.08.2024 issued by the Respondent No. 1 under CGST/TGST Acts, 2017 as otherwise, the Petitioner will be put to severe loss and hardship in the interest of justice., Pending disposal of WP 31410 of 2025, on the file of the High Court.

IA NO: 2 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to stay of operation of Form DRC 13 dated 06.08.2025 issued by 1st respondent to 5th respondent under Section 79(1)(c) of the CGST/TGST Acts, 2017 as otherwise, the Petitioner will be put to severe loss and hardship in the interest of justice., Pending disposal of WP 31410 of 2025, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated: 16.10.2025, 18.11.2025, 15.12.2025, 29.12.2025 & 08.01.2026 made herein and upon hearing the arguments of SRI. V. VEERESHAM Advocate for the Petitioner, Mr. Swaroop Oorilla, learned Special Government Pleader for State Tax for respondent Nos.1 and 2 and Mr. N.Bhujanga Rao, learned Deputy Solicitor General of India, for respondent No.3,

WP.No.31419 OF 2025

Between:

M/s. Bhavana Earth Movers, Plot No-27-30, Flat No-203, R.V. Exotica, Vignanpuri Colony, Kukatpally, Medchal Malkajgiri, Telangana - 500072. Represented by its Proprietor, Sri Chandrasekhar Goud Suragouni.

Petitioner

AND

1. The Assistant Commissioner (ST), Fatehnagar Circle, Hyderabad Rural Division, Hyderabad.
2. The Branch Manager, Indian Bank, Gachibowli Branch, 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 of Mandamus or any other appropriate writ, setting aside and declaring the action of the Respondent No.1, in issuing the Show Cause Notice and the assessment order in Form GST DRC - 07, in Reference No.ZD360824109936Z, dated 27/08/2024, issued under Section 73 of the CGST Act, 2017 and the TGST Act, 2017 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 CGST Rules 2017, without DRC - 01A /DIN number, as void ab initio, without jurisdiction, illegal, arbitrary and contrary to the law laid down by the judicial pronouncement of this Honourable Court / provisions of the CGST Act, 2017, and in violation of Article 19(1)(g) and 300A of the Petitioner,

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 Garnishee Notice in Form GSR DRC - 13, dated 01/09/2025, issued Respondent No.1, Pending disposal of WP 31419 of 2025, on the file of the High Court.

IA NO: 2 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the 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. 1. in Form GST DRC - 07, in Reference No. ZD360824109936Z, dated 27/08/2024, for the tax period 2019-20, Pending disposal of WP 31419 of 2025, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated: 16.10.2025, 18.11.2025, 15.12.2025, 29.12.2025 & 08.01.2026 made herein and upon hearing the arguments of SRI. PUPPALA BHARATH NANDAN Advocate for the Petitioner and Mr. Swaroop Oorilla, learned Special Government Pleader for State Tax for the Respondents,

WP.No.31432 OF 2025

Between:

M/s. Sangam Furnitures, Having address at Plot No. 359, 360, 367 and 368, Kammaguda, Nava Bharath Colony, Turkayamjal, Hyderabad, Telangana-

501505 Represented by its Sole Proprietor, Goda Anand Kumar, aged about 38 years, S/o. Goda Satyanarayana, R/o. Plot No. 90, Suraj Nagar Colony, Ragannaguda, Patiguda, Turkayamjal, Hyderabad, Telangana- 501 505

Petitioner

AND

1. The Assistant Commissioner (ST), Vanasthalipuram- I Circle, Saroornagar Division, North wing, 7th Floor, Gaganvihar Complex, Opp Gandhibhavan, Nampally Hyderabad 500001
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
5. Bank of Baroda, , Rep. by its Manager, 5 and 12 Sreeramnagar Colony, Main Road, Hayatnagar, Turkayamjal, Telangana- 501510

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. ZD360622000952N dated 01/06/2022 and an impugned Order in DRC-07 vide ref. no. ZD360225079926X dated 26.02.2025 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 and/or
- (ii) declare the Notification No. 79 of 2020 dated 15.10.2020 issued by the Respondent No. 4 amending the Rule 142 (1A) of the Central Goods and Services Tax Rules, 2017 and corresponding G.O.Ms No. 24, Rev. (CT-II) Dept., dated 09/02/2021 issued by Respondent No. 2 amending Rule 142(1A) of TGST Rules, 2017 as being without authority of law and ultra vires to the Section 73(5) of the Central Goods and Services Tax Act, 2017 and violative of Articles 14, 19(1)(g) and 21 of the Constitution of India as being without authority of law and ultra vires to the Section 73(5) of the Central Goods and Services Tax Act, 2017 and violative of Articles 14, 19(1)(g) and 21 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 Order in DRC-07 vide ref. no. ZD360225079926X dated 26.02.2025 issued by the Respondent No. 1 under CGST/TGST Acts, 2017 pending disposal of the above Writ Petition, as otherwise, the Petitioner will be put to severe loss and hardship in the interest of justice., Pending disposal of WP 31432 of 2025, on the file of the High Court.

IA NO: 2 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to stay of operation of Form DRC 13 dated 06.08.2025 issued by 1st respondent to 5th respondent under Section 79(1) (c) of the CGST/TGST Acts, 2017 pending disposal of the above Writ Petition, as otherwise, the Petitioner will be put to severe loss and hardship in the interest of justice., Pending disposal of WP 31432 of 2025, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated: 17.10.2025, 18.11.2025, 15.12.2025, 29.12.2025 & 08.01.2026 made herein and upon hearing the arguments of SRI. V. VEERESHAM Advocate for the Petitioner, Mr. Swaroop Oorilla, learned Special Government Pleader for State Tax for respondent Nos.1, 2 and 4 and Mr. N.Bhujanga Rao, learned Deputy Solicitor General of India, for respondent No.3, the Court made the following.

ORDER:

Ms. Yammanuru Siri Reddy; Mr. Goondla Venkateswarlu; Mr. Mohammed Rafi, learned counsel representing Mr. Venkatram Reddy Mantu, Mr. Shaik Jeelani Basha and Mr. C.Sanjeeva Rao, learned counsel; Mr. Jai Kishan Solanki; Mr. K.P. Amarnath Reddy; Mr. A.V.A.Siva Kartikeya; Mr. Dandu Suresh Babu; Mr. S.V.Pranav Ram; Mr. T.Pradyoth; Mr. S.Suri Babu; Mr. Simhadri Bharadwaja, learned counsel representing Mr. B.Krishna Reddy; and Ms. Shaik Vaheeda Sushma; Mr. Karan Talwar; Mr. P.Bharath Nandan; Mr. Dantu Srinivas; Mr. Ch.Samson Babu; Mr. Vivek Reddy, learned Senior Counsel appears for Mr. P.Venkata Prasad, learned counsel representing M/s. P.V. Prasad Associates; Mr. V.Veeresham; Mr. Karthik Ramana Puttamreddy; Mr. B.Srinivas; Mr. K.N.Nishanth Rao; Mr. V.Sai Amit, learned counsel representing Mr. V.Nagendra Prasad; Mr. Mohammed Mukhairuddin; Mr. S.Srinivasa Rao; Mr. M.Umashankar; Mr. Arun Kumar Renikunta; Mr. S.Sushanth; Ms. Tanmayee Rajkumar, learned counsel representing Ms. K.Yashoda Devi; Mr.

V.Ganesh Bhujanga Rao; Mr. G.R.S.Akhileswar, Mr. Srinarayana Toshniwal, learned counsel appear for the petitioners.

Mr. Swaroop Oorilla, learned Special Government Pleader for State Tax.

Mr. Dominic Fernandes, learned Senior Standing Counsel appears for the Central Board of Indirect Taxes and Customs (CBIC).

Mr. D.Raghavendra Rao, learned Senior Standing Counsel appears for respondents No.1, 2 and 4 in W.P.No.2508 of 2026.

Mr. K.Ar vind Kumar, learned Central Government Counsel appears for Central Government in W.P.No.15821 of 2025.

Mr. N.Praveen Reddy, learned counsel appears for respondent No.3 in W.P.No.24402 of 2025.

Mr. B.Narasimha Sharma, learned Additional Solicitor General of India appears for Goods and Services Tax Identification Number (GSTIN).

Mr. Rajeev J.Tripathi, Vice President, Legal, GSTIN, and Mr. Harsh Agarwal, Vice President, Architecture, GSTIN, are present.

Due to paucity of time, these batch cases could not be taken up today.

Let these matters appear along with W.P.No.2508 of 2026 tomorrow at 2:15 p.m., if not earlier.

Interim order granted earlier in W.P.Nos.15975, 19388, 19894, 20001, 20090, 20397, 20404, 20409, 20427, 20473, 20528, 20599, 20625, 20653, 21024, 21060, 21114, 21466, 22562, 22806, 23906, 24196, 24230, 24402, 24420, 24808, 25208, 25361, 25529, 25562, 26229, 26248, 26280, 26298, 26300, 26617, 26643, 27165, 27232, 27770, 28954, 29692, 30090, 30104, 30158, 30166, 30184, 30247, 30928, 30935, 31406, 31410, 31419 and 31432 of 2025 shall continue till the next date of hearing.

SD/-MOHD.ISMAIL
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. One CC to SRI. YAMMANURU SIRI REDDY Advocate [OPUC]
2. One CC to SRI. T. PRADYOTH Advocate [OPUC]
3. One CC to SRI. P. SRIKANTH RAO Advocate [OPUC]
4. One CC to SRI. KARAN TALWAR Advocate [OPUC]
5. One CC to SRI. M. VENAKTRAM REDDY Advocate [OPUC]

6. One CC to SRI. PUPPALA BHARATH NANDAN Advocate [OPUC]
7. One CC to SRI RAJA SHEKAR RAO SALVAJI Advocate [OPUC]
8. One CC to SRI. POLISETTI SRIKANTH RAO Advocate [OPUC]
9. One CC to SRI. SHAIK JEELANI BASHA Advocate [OPUC]
10. One CC to SRI. E. RAKESH REDDY Advocate [OPUC]
11. One CC to SRI. A.V.A. SIVA KARTIKEYA Advocate [OPUC]
12. One CC to SRI. JAI KISHAN SOLANKI Advocate [OPUC]
13. One CC to SRI. S.V. PRANAV RAM Advocate [OPUC]
14. One CC to SRI. KARTHIK RAMANA PUTTAMREDDY Advocate [OPUC]
15. One CC to SRI. HARI KISHAN KUDIKALA Advocate [OPUC]
16. One CC to SRI. M. NAGA DEEPAK Advocate [OPUC]
17. One CC to SRI. V. VEERESHAM Advocate [OPUC]
18. One CC to SRI. MOHD MUKHAIRUDDIN Advocate [OPUC]
19. One CC to M/s. P.V. PRASAD ASSOCIATES Advocate [OPUC]
20. One CC to SRI. DANDU SURESH BABU Advocate [OPUC]
21. One CC to SRI. J. DHEERAJ REDDY Advocate [OPUC]
22. One CC to SRI. GOONDLA VENKATESWARLU Advocate [OPUC]
23. One CC to SRI. B KRISHNA REDDY Advocate [OPUC]
24. One CC to SRI. PULLABHOTLA VLS SRICHAKRAPANI Advocate [OPUC]
25. One CC to SRI. K.P. AMARNATH REDDY Advocate [OPUC]
26. One CC to SRI. SINGAM SRINIVASA RAO Advocate [OPUC]
27. One CC to SRI. PUPPALA BHARATH NANDAN Advocate [OPUC]
28. One CC to SRI. N. BHUJANGA RAO (DEPUTY SOLICITOR GENERAL OF INDIA) Advocate [OPUC].
29. Two CCs to Mr. SWAROOP OORILLA, Special GP, High Court for the State of Telangana at Hyderabad [OUT].
30. Two spare copies

HIGH COURT

HCJ & GMMJ

DATED: 02/02/2026

LIST THESE MATTERS ON 03.02.2026.

ORDER

WRIT PETITION Nos: 15975, 19388, 19894, 20001, 20090, 20397, 20404, 20409, 20427, 20473, 20528, 20599, 20625, 20653, 21024, 21060, 21114, 21466, 22562, 22806, 23906, 24196, 24230, 24402, 24420, 24808, 25208, 25361, 25529, 25562, 26229, 26248, 26280, 26298, 26300, 26617, 26643, 27165, 27232, 27770, 28954, 29692, 30090, 30104, 30158, 30166, 30184, 30247, 30928, 30935, 31406, 31410, 31419 AND 31432 OF 2025

INTERIM ORDER EXTENDED

