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

TUESDAY, THE SIXTH DAY OF OCTOBER
TWO THOUSAND AND TWENTY SIX

PRESENT

THE HONOURABLE JUSTICE MOUSHUMI BHATTACHARYA
AND
THE HONOURABLE SMT JUSTICE RENUKA YARA

WRIT PETITION NO: 33615 OF 2026

Between:

M/s. DSP CONSTRUCTIONS, Rep. by its Proprietor, Mr. Cherukuri Mahendhar, H. No. 3-31, Injapur, Hayath Nagar, Ranga Reddy District, Telangana 501510. GSTIN. 36CHEPM4745B1ZI

...PETITIONER

AND

1. The State Tax Officer, Vanasthalipuram-II Circle, Saroornagar Division, Ranga Reddy District, Telangana.
2. The Assistant Commissioner (ST), Shamshabad Circle, Shamshabad Division Room No.301, 3rd floor, Hermitage office complex, Hill Fort Road, Adarsh Nagar, Hyderabad, State of Telangana 5000004
3. The Commissioner of Commercial Taxes (State Tax), State of Telangana, C.T. Complex, Nampally, Hyderabad 500001.
4. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Dr. B.R. Ambedkar Telangana Secretariat, Hyderabad, State of Telangana.
5. The Bank Manager, State Bank of India, Turkayamjal Branch Name, K.V. Ranga Reddy District, 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:

a) Issue an appropriate Writ, Order, or Direction, more particularly one in the nature of WRIT OF MANDAMUS. i. Calling for the records relating to the Summary of Show Cause Notice in Form GST DRC-01 bearing Reference No. ZD3608240098073 dated 03.08.2024, the Order under Section 73 along with Summary of Order in Form GST DRC-07 bearing Reference No. ZD360225008363Q dated 04.02.2025 for FY 2017-18 passed by Respondent No. 1, and the Notice to Third Person under Section 79(1)(c) dated 06.08.2026 issued by Respondent No. 2 ii. Quash and set aside the said SCN dated 03.08.2024, Order dated 04.02.2025, and Notice under Section 79(1)(c) dated 06.08.2026 as being illegal, arbitrary, non-est, no signature in the notice/orders either physically or digitally void ab initio, without jurisdiction, and in violation of Articles 14, 21, and 300-A of the Constitution of India

b) Direct Respondent Nos. 1 and 2 to forthwith withdraw/lift the Notice to Third Person dated 06.08.2026 issued under Section 79(1)(c) of the GST Act, and direct Respondent No. 5 (Bank) to immediately defreeze/release the Petitioners Bank Account and permit the Petitioner to operate the account freely

I.A. NO: 1 OF 2026

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 and Summary of Order in Form GST DRC-07 bearing Ref No. ZD360225008363Q dated 04.02.2025 for the FY 2017-18 passed by the 1st Respondent Pending disposal of the main Writ Petition as other wise the petitioner will be put to irreparable loss and hardships. In the Interest of Justice and equity.

I.A. NO: 2 OF 2026

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 directing Respondent Nos. 1 and 2 to forthwith withdraw/lift the impugned Notice dated 06.08.2026 issued under Section 79(1)(c) of the GST Act, 2017, and consequently

directing Respondent No.5, The Bank Manager, SBI Bank, Turkayamzal Branch Branch, K.V.Ranga Redddy Dist., Hyderabad, to forthwith de-freeze/release the Petitioner's bank Account No. 34937276665 and permit the Petitioner to freely and unhinderedly operate the said account, pending disposal of the main Writ Petition

Counsel for the Petitioner: SRI M. VENKATRAM REDDY

Counsel for the Respondent Nos. 1 to 4: SPECIAL GOVT PLEADER FOR STATE TAX

Counsel for the Respondent No. 5 : ---

The Court made the following: ORDER

HIGH COURT FOR THE STATE OF TELANGANA

AT HYDERABAD

THE HON'BLE JUSTICE MOUSHUMI BHATTACHARYA
AND
THE HONOURABLE SMT JUSTICE RENUKA YARA

WRIT PETITION No.33615 of 2026

(CNR No. HBHC010673962026)

DATE: 06.10.2026

Between:

M/s. DSP Constructions.

... Petitioner

And

The State Tax Officer,
Vanasthalipuram-II Circle,
Saroornagar Division,
Ranga Reddy District, Telangana and 4 others.

...Respondents

Mr. Venkatram Reddy, learned counsel appearing for the petitioner.

Mr. Swaroop Gorla, the learned Special Government Pleader representing Mr. N.Bhujanga Rao, the learned Deputy Solicitor General of India appearing for the respondents.

ORDER: (Per Hon'ble Justice Moushumi Bhattacharya)

1. The present Writ Petition has been filed seeking to set aside the Show Cause Notice in Form GST DRC-01 bearing Reference No. ZD3608240098073 dated 03.08.2024, the Order under section

73 The Central Goods and Services Tax Act, 2017 ('CGST Act') along with Summary of Order in Form GST DRC-07 bearing Reference No.ZD360225008363Q dated 04.02.2025 for Financial Year 2017-18 passed by the respondent No. 1, and the Notice to Third Person under Section 79(1)(c) of the CGST Act dated 06.08.2026 issued by the respondent No. 2.

2. We have heard learned counsel appearing for the petitioner and the learned Special Government Pleader appearing for the respondents.

3. The learned Special Government Pleader submits that the issue with regard to the unsigned Show Cause Notices and the unsigned and unauthenticated Orders has been settled by a recent Common Order dated 30.09.2026 passed by the Full Bench of this Court in W.P. Nos.20397 of 2025 and batch.

4. By the said Common Order, the Full Bench of this Court held that there was no basis for the petitioners' grievance in relation to the unsigned documents i.e., Show Cause Notices and/or Orders. The petitioners were given liberty to avail themselves of the statutory remedy of appeal within two (2) weeks from the date of the said Common Order.

5 Since the present Writ Petition has been filed on an identical issue, namely, the unsigned Show Cause Notice and the consequential unsigned and unauthenticated Orders, we deem it appropriate to dispose of the Writ Petition in terms of the decision of the Full Bench dated 30.09.2026. The petitioner shall be at liberty to approach the Appellate Authority and raise all the grounds of law and fact with reference to such Appeal in accordance with law. The Appeal shall be filed within two weeks from tomorrow, i.e., 07.10.2026.

6. W.P. No.33615 of 2026, along with all connected applications, is accordingly disposed of. There shall be no order as to costs.

SD/- A.H.S.GOWRI SHANKAR
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The State Tax Officer, Vanasthalipuram-II Circle, Saroornagar Division, Ranga Reddy District, Telangana.
2. The Assistant Commissioner (ST), Shamshabad Circle, Shamshabad Division Room No.301, 3rd floor, Hermitage office complex, Hill Fort Road, Adarsh Nagar, Hyderabad, State of Telangana 5000004
3. The Commissioner of Commercial Taxes (State Tax), State of Telangana, C.T. Complex, Nampally, Hyderabad 500001.
4. The Principal Secretary, Revenue (CT) Department, Dr. B.R. Ambedkar Telangana Secretariat, Hyderabad, State of Telangana.
5. The Bank Manager, State Bank of India, Turkayamjal Branch Name, K.V. Ranga Reddy District, Hyderabad, Telangana.

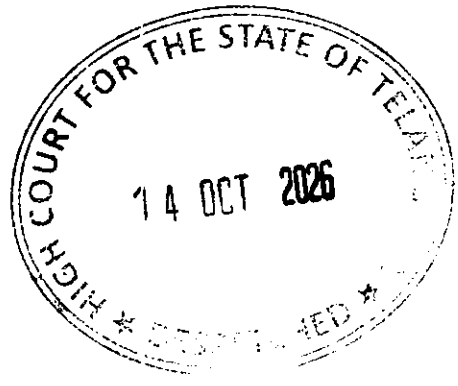
6. One CC to SRI M. VENKATRAM REDDY, Advocate [OPUC]
7. Two CCs to SPL GP FOR STATE TAX, High Court for The State of Telangana, at Hyderabad [OUT]
8. One CC to SRI N.BHUJANGA RAO, Dy.solicitor General of India.
9. Two CD Copies

PVL

TKS

HIGH COURT

DATED: 06/10/2026



ORDER

WP.No.33615 of 2026

DISPOSING OF THE WRIT PETITION

WITHOUT COSTS

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YVG
15/10/26