[3523]

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

THURSDAY, THE FIFTEENTH DAY OF OCTOBER
TWO THOUSAND AND TWENTY SIX

PRESENT

THE HONOURABLE THE ACTING CHIEF JUSTICE P.SAM KOSHY
AND
THE HONOURABLE SRI JUSTICE SUDDALA CHALAPATHI RAO

WRIT PETITION NOS: 34493, 34518, 34894, 34946, 35076 AND 35211 OF 2026

W.P.NO: 34493 OF 2026

Between:

Yadeshwar Mallekedi, S/o. Narsoji; Aged about 59 years, Occ. Business, Proprietor of M/s. Vinay Agra Agencies, Having GSTIN. 36AMAPM6194PIZD, 28-153, Nagar Kurnool Road, Badepally, Jedcherla - Mahbubnagar District - 509301.

...PETITIONER

AND

1. The State of Telangana, Rep. by its Principal Secretary, Commercial Tax and State Tax Department, Secretariat Building, Hyderabad - 500004.
2. The Assistant Commissioner (ST), Nagar Kurnool - Jadcherla Circle, Nalgonda Division, 17-150, Nagar Kurnool Road, Jedcherla, Mahbubnagar District - 509301.

...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 or order or direction more particularly one in the nature of WRIT OF MANDAMUS declaring the action of 2nd respondent seizing the petitioner's bank account pursuant to his unsigned order in form DRC-07 vide Ref. No. ZD360824055270G dated 17.08.2024 passed under Section 73 of GST/CGST Act, 2017 without DIN number, and without affording an opportunity for personal hearing and without communicating the same is bad, illegal, unconstitutional, arbitrary, void, against to the principles of natural justice and contrary to the CBIC Circular No. 122/41/2017-GST dated 05.11.2019 as well as the Sections 75(4) and 169 (2) and

(3) of CGST Act, 2017 also violation Articles 14, 19(1)(g) and 279A of the constitution of India consequently direct the 2nd respondent to adjudicate the matter afresh affording opportunity to the petitioner for personal hearing by setting aside the order in DRC-07 vide Ref. No. ZD360824055270G dated 17.08.2024.

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 suspend the impugned order in DRC-7 vide Ref. No. ZD360824055270G dated 17.08.2024 including it's all consequential proceedings pending disposal of this writ petition.

Counsel for the Petitioner: SRI VEMUGANTI MAHESH KUMAR
Counsel for the Respondents: SRI K.SAI AKARSH, AGP FOR SRI SWAROOP OORILLA, SPECIAL GOVT PLEADER FOR STATE TAX

W.P.NO: 34518 OF 2026

Between:

M/s. Madhu Sekhar Yenugudhati, Rep. by its Proprietor, Y Madhu Sekhar, H.No. 9-52, Nadargul Village, Saroornagar Mandal, Rangareddy, Telangana- 500078.

...PETITIONER

AND

1. Assistant Commissioner (ST), Saroornagar I Circle, Saroornagar Division, Telangana.
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.136-A, North Block, New Delhi.
4. Central Board of Indirect Taxes and Customs, GST Policy Wing, Government of India, Ministry of Finance, New Delhi.

...RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue 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 26.4.2024 for the Financial Year 2018-19, as illegal, arbitrary, the notice

and order being unsigned, not bearing a DIN, and having being passed without issuing the mandatory intimation in FORM DRC-01A as required under the un-amended Rule 142(1A) of the GST Rules,2017 and consequently set aside the same.

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 stay the operation of the Order dated 26.4.2024 passed by the 1st Respondent for the Financial Year 2018-19.

Counsel for the Petitioner: SRI GADHAMSETTY NAGA GOURI SHANKAR
Counsel for the Respondent Nos.1 & 2: SRI K.SAI AKARSH, AGP FOR SRI SWAROOP OORILLA, SPECIAL GOVT PLEADER FOR STATE TAX
Counsel for the Respondent No.3: SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA
Counsel for the Respondent No.4: SRI D.RAGHAVENDAR RAO, SENIOR COUNSEL FOR CBIC

W.P.NO: 34894 OF 2026

Between:

M/s. IBOT Control Systems India Private Limited, rep. by its Director, Mrs. Aparna Devi GVN, 107, Pegasus Block- B, Ground Floor, Meenakshi Sky Lounge, Hitex Road, Serilingampally, Hyderabad, Rangareddy, Telangana-500 081.

...PETITIONER

AND

1. The Assistant Commissioner (State Taxes), Madhapur-7 Circle, Madhapur Division, Hyderabad.
2. The Assistant Commissioner (State Taxes), Anjaiah Nagar Circle, Kukatpally Division, Hyderabad.
3. State of Telangana, rep. by its Secretary to Government (Revenue) CT-II, Commercial Taxes / 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 notice dated 31.1.2024, along with the notice in Form GST DRC-01 vide Ref.No.ZD 360124041471U dated 31.1.2024 and

impugned order dated 28.4.2024 along with proceedings in Form DRC-07 vide Ref.No.ZD3604240736291 dated 28.4.2024 issued by the 1St Respondent for the tax period April, 2018 to March, 2019 without having any signatures as illegal, without jurisdiction, contrary to the record and also contrary to the provisions under the Central Goods and Service Tax Act, 2017 and the Telangana Goods and Services Tax Act, 2017.

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 impugned order dated 28.4.2024 along with proceedings in Form DRC-07 vide Ref.No.ZD3604240736291 dated 28.4.2024 passed 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 the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: SRI K.P.AMARNATH REDDY
Counsel for the Respondents: SRI K.SAI AKARSH, AGP FOR SRI SWAROOP OORILLA, SPECIAL GOVT PLEADER FOR STATE TAX

W.P.NO: 34946 OF 2026

Between:

M/s. Asma D'Souza, 9-1-159/4, Grand Edifice, Sebestian Road, Secunderabad, Hyderabad, Telangana,500026, represented by its Proprietrix, M/s.Asma D'Souza.

...PETITIONER

AND

1. The Assistant Commissioner (ST), General Bazaar - Market Street, Hissamgunj - Circle, Secunderabad.
2. The Deputy State Tax Officer, General Bazaar - Market Street, Hissamgunj - Circle, Secunderabad.
3. The State of Telangana, represented by its Principal Secretary, Revenue Department (Commercial Taxes), Telangana Secretariat, Hyderabad.

...RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased

to issue a Writ or Order or direction particularly one in the nature of Writ of Mandamus setting aside the impugned Attachment to Form GST DRC 07 date Nil, in DIN No.GST/36AEHPD1141C1ZA/20/2, read with summary of the Order in Form GST DRC 07, dated 27.08.2024, in Ref No. ZD3608241086762, for the tax period 2019-20, that have been uploaded in the GST portal without either physically nor digitally signed which is contrary to the Rule 26 (3) of the CGST Rules 2017, as illegal, arbitrary, ab initio void, contrary to the provisions of CGST Act and Rules, 2017 and TGST Act and Rules, 2017, and without authority of law.

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 arising in pursuance of the impugned Assessment Order passed by the first respondent Attachment to Form GST DRC 07 date Nil in DIN No.GST/36AEHPD1141C1ZA/20/2, read with summary of the Order in Form GST DRC 07, dated 27.08.2024, in Ref No. ZD3608241086762, for the tax period 2019-20, pending disposal of the Writ Petition.

Counsel for the Petitioner: SRI S.SURI BABU
Counsel for the Respondents: SRI K.SAI AKARSH, AGP FOR SRI SWAROOP OORILLA, SPECIAL GOVT PLEADER FOR STATE TAX

W.P.NO: 35076 OF 2026

Between:

Pandu Rodda, S/o. Balaiah, Aged about 49 years, Occ. Business, Proprietor of M/s. Sri Hanuman Seeds and Pesticides, Having GSTIN. 36ARUPR4002Q1Z1, 29-19/46, Moosa Compound, Jedcherla - Mahbubnagar District - 509301.

...PETITIONER

AND

1. The State of Telangana, Rep. by its Principal Secretary, Commercial Tax and State Tax Department, Secretariat Building, Hyderabad - 500004.
2. The Assistant Commissioner (ST), Nagar Kurnool - Jadcherla Circle, Nalgonda Division, 17-150, Nagar Kurnool Road, Jedcherla. Mahbubnagar District - 509301.

...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 or order or direction more particularly one in the nature of WRIT OF MANDAMUS declaring the action of 2nd respondent seizing the petitioner's bank account pursuant to his unsigned order in form DRC-07 vide Ref. No. ZD360424072083K dated 28/04/2024 passed under Section 73 of GST/CGST Act, 2017 without DIN number, and without affording an opportunity for personal hearing and without communicating the same is bad, illegal, unconstitutional, arbitrary, void, against to the principles of natural justice and contrary to the CBIC Circular No. 122/41/2017-GST dated 05/11/2019 as well as the Sections 75(4) and 169 (2) and (3) of CGST Act, 2017 also violation Articles 14, 19(1)(g) and 279A of the constitution of India consequently direct the 2nd respondent to adjudicate the matter afresh affording opportunity to the petitioner for personal hearing by setting aside the order in DRC-07 vide Ref. No. ZD360424072083K dated 28/04/2024.

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 SUSPEND the impugned order in DRC-7 vide Ref. No. ZD360424072083K dated 28/04/2024 including its all consequential proceedings pending disposal of this writ petition.

Counsel for the Petitioner: SRI VEMUGANTI MAHESH KUMAR
Counsel for the Respondents: SRI K.SAI AKARSH, AGP FOR SRI SWAROOP OORILLA, SPECIAL GOVT PLEADER FOR STATE TAX

W.P.NO: 35211 OF 2026

Between:

M/s. Nav Bharat Plywoods, rep. by its Partner, Mrs. Kornai Mantri, 1-1-118/119, Alliance Commercial Complex, S.D.Road, Secunderabad, Hyderabad, Telangana-500 003.

...PETITIONER

AND

1. Assistant Commissioner of State Tax, Secunderabad Division, Ramgopalpet Circle.
2. State of Telangana, rep. by its Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Hyderabad.

3. Goods and Services Tax Network, rep. by its Chairman, Worldmark 1, Aerocity, Indira Gandhi International Airport, New Delhi-110 037.

...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 that the show cause notice in Form GST DRC-01 dated 31.5.2022 and the final adjudication order in Form GST DRC-07 dated 25.2.2025 passed under Section 73 of the GST Act for the FY 2020-21 by the 1st Respondent as being a nullity, non-est in law on account of not having any signature on them and unsustainable in law.

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 interim suspension of the demand arrear notice dated 9.7.2026 pursuant to the impugned order in original dated 25.02.2025 passed by the 1st Respondent for the tax period 2020-21, pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

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 grant stay of all further proceedings pursuant to the impugned order dated 25.2.2025 and the proceedings in the Form GST DRC-07 in Ref.No.ZD3602250759360 dated 25.2.2025 passed by the 1st Respondent for the tax period 2020-21, pending disposal of the writ petition as otherwise the Petitioner will be mg to sever loss and hardship.

Counsel for the Petitioner: SRI SIDDARTH GILDA
Counsel for the Respondent Nos.1 & 2: SRI K.SAI AKARSH, AGP FOR SRI SWAROOP OORILLA, SPECIAL GOVT PLEADER FOR STATE TAX
Counsel for the Respondent No.3: SRI D.RAGHAVENDAR RAO, SENIOR COUNSEL FOR CBIC

The Court made the following: COMMON ORDER

IN THE HIGH COURT FOR THE STATE OF TELANGANA AT HYDERABAD

THE HON'BLE THE ACTING CHIEF JUSTICE P.SAM KOSHY
AND
THE HONOURABLE SRI JUSTICE SUDDALA CHALAPATHI RAO

WP.Nos.34493, 34518, 34894, 34946, 35076 and WP.No.35211 of 2026

Date:15.10.2026

WP.No.34493 of 2026
(CNR.No.HBHC010699422026)

Between:
Mr.Yadeshwar Mallekedi

...Petitioner

And

The State of Telangana and another

...Respondents

COMMON ORDER: *(per the Hon'ble the Acting Chief Justice P.Sam Koshy)*

Heard Mr.Vemuganti Mahesh Kumar, Mr.Gadamsetty Naga Gouri Shankar. Mr.K.P.Amarnath Reddy, Mr.S.Suri Babu and Mr.Siddarth Gilda, learned counsel for the petitioners respectively and Mr.K.Sai Akarsh, learned Assistant Government Pleader representing Mr.Swaroop Oorilla, learned Special Government Pleader for respondent-State Tax and perused the record.

2. These are the matters where the contention of learned counsel for the petitioners is that the impugned orders stand vitiated on the ground that they have not been signed by the competent authority. The substantial issue raised in this batch of Writ Petitions is also the issue which had earlier been referred to the Full Bench of this High Court in WP.No.20397 of 2025 and batch, dated 30.09.2026. The Full Bench of this High Court vide its common order dated 30.09.2026 has answered the said question and has decided the matter against the writ

petitioners, and consequently disposed of all the batch of writ petitions. The issue raised in this batch of Writ Petitions is similar, if not identical to the issue considered and decided by the Full Bench. We are, therefore, of the considered opinion that the present batch of Writ Petitions is also squarely covered by the Full Bench decision dated 30.09.2026 in the aforesaid batch.

3. In view of the same, the present batch of Writ Petitions also stands disposed of in terms of the liberty granted by the Full Bench in its common order dated 30.09.2026, which liberty shall be available to the petitioners herein. The period of two weeks granted by the Full Bench shall also be available to the petitioners herein, and the said period of two weeks shall commence from today. There shall be no order as to costs.

Consequently, miscellaneous petitions pending, if any, shall stand closed.

SD/- B.PRIYADARSHINI JAISWAL
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Principal Secretary, Commercial Tax and State Tax Department, Secretariat Building, Hyderabad, State of Telangana - 500004.
2. The Assistant Commissioner (ST), Nagar Kurnool - Jadcherla Circle, Nalgonda Division, 17-150, Nagar Kurnool Road, Jedcherla, Mahbubnagar District - 509301.
3. The Assistant Commissioner (ST), Saroornagar I Circle, Saroornagar Division, Telangana.
4. The Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Hyderabad, State of Telangana.
5. The Secretary, Union of India, Ministry of Finance, No.136-A, North Block, New Delhi.

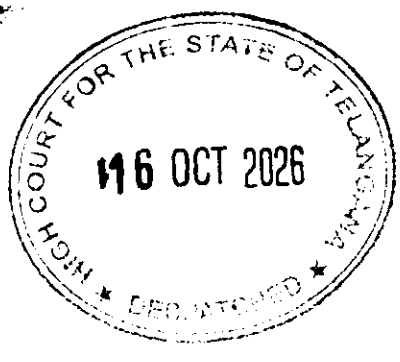
6. The Central Board of Indirect Taxes and Customs, GST Policy Wing, Government of India, Ministry of Finance, New Delhi.
7. The Assistant Commissioner (State Taxes), Madhapur-7 Circle, Madhapur Division, Hyderabad.
8. The Assistant Commissioner (State Taxes), Anjaiah Nagar Circle, Kukatpally Division, Hyderabad.
9. The Secretary to Government (Revenue) CT-II, Commercial Taxes / State Tax Department, Secretariat, Hyderabad, State of Telangana.
10. The Assistant Commissioner (ST), General Bazaar - Market Street, Hissamgunj - Circle, Secunderabad.
11. The Deputy State Tax Officer, General Bazaar - Market Street, Hissamgunj - Circle, Secunderabad.
12. The Principal Secretary, Revenue Department (Commercial Taxes), Telangana Secretariat, Hyderabad, State of Telangana.
13. The Assistant Commissioner (ST), Nagar Kurnool - Jadcherla Circle, Nalgonda Division, 17-150, Nagar Kurnool Road, Jedcherla. Mahbubnagar District - 509301.
14. The Assistant Commissioner of State Tax, Secunderabad Division, Ramgopalpet Circle.
15. The Chairman, Goods and Services Tax Network, Worldmark 1, Aerocity, Indira Gandhi International Airport, New Delhi-110 037.
16. One CC to SRI VEMUGANTI MAHESH KUMAR, Advocate [OPUC]
17. One CC to SRI GADAMSETTY NAGA GOURI SHANKAR, Advocate [OPUC]
18. One CC to SRI K.P.AMARNATH REDDY, Advocate [OPUC]
19. One CC to SRI S.SURI BABU, Advocate [OPUC]
20. One CC to SRI SIDDARTH GILDA, Advocate [OPUC]
21. One CC to SRI D.RAGHAVENDAR RAO, SENIOR SC FOR CBIC [OPUC]
22. One CC to SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA [OPUC]
23. One CC to SRI SWAROOP OORILLA, SPECIAL GOVT PLEADER FOR STATE TAX [OPUC]
24. Two CD Copies

PSK.

CC TODAY

HIGH COURT

DATED: 15/10/2026



COMMON ORDER

WP.Nos.34493, 34518, 34894, 34946, 35076 AND 35211 of 2026

DISPOSING OF THE WRIT PETITIONS

WITHOUT COSTS.

26
16-10-26.