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

TUESDAY, THE TWENTY SEVENTH 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: 35790, 36092 AND 36117 OF 2026

WRIT PETITION NO: 35790 OF 2026
Between:

M/s.S.Rajender, H.No.3-4-537/3, Narayanaguda, Hyderabad - 500 027. Rep. by its Proprietor Mr.Singireddy Rajender Reddy, Aged 49 years, Occ.Business

...PETITIONER

AND

1. The Assistant Commissioner (ST), Barkatpura-Sultan Bazar Circle, Abids Division, Hyderabad.
2. The Assistant Commissioner (ST), Moosarambagh Circle, Charminar Division, Hyderabad.
3. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad.
4. The Branch Manager, South Indian Bank Limited, Kukatpally Branch, 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 Writ of Mandamus or any other appropriate Writ or Order or Direction declaring. (1) The action of the 1st Respondent in issuing the Summary of the Notice in Form GST DRC-01, dated 03.06.2022, the Order, dated 13.02.2025, the Summary of the Order in Form GST DRC-07, dated 13.02.2025 and the Proceedings, dated Nil, for the tax period 2020-21 under the CGST/SGST Act 2017, without any physical signature or digital signature, is nonest in the eye of law, (2) The action of the 1st

Respondent in passing the Order, dated 13.02.2025, the Summary of the Order in Form GST DRC-07, dated 13.02.2025 and the Proceedings, dated Nil, without issuing Form GST DRC-01A as contemplated under Rule 142(1A) of the Rules 2017, for the tax period 2020-21 under the CGST/SGST Act 2017, is not valid in the eye of law, (3) The action of the 1st Respondent in issuing the Summary of the Show Cause Notice in Form DRC-01, dated 03.06.2022 and passing the Order, dated 13.02.2025, the Summary of the Order in Form GST DRC-07, dated 13.02.2025 and the Proceedings, dated Nil, without generating Document Identification Number (DIN), for the tax period 2020-21 under the CGST/SGST Act 2017, is not valid, and (4) Consequently set aside the Order, dated 13.02.2025, the Summary of the Order in Form GST DRC-07, dated 13.02.2025 and the Proceedings, dated Nil, passed by the 1st Respondent, for the tax period 2020-21 under the CGST/SGST Act 2017, as null and void.

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 Operation of the Order, dated 13.02.2025, the Summary of the Order in Form GST DRC-07, dated 13.02.2025 and the Proceedings, dated Nil passed by the 151 Respondent, for the tax period 2020-21 under the CGST/SGST Act 2017, pending disposal of the above Writ Petition, as otherwise, the Petitioner will be put to severe loss and hardship.

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 direct the 2nd Respondent to revoke the Garnishee Notice in Form GST DRC-13, dated 17.09.2026 issued to the 4th Respondent Bank, forthwith, in view of Orders, dated 13.02.2025 passed by the 1st Respondent, for the tax period 2020-21 under the CGST/SGST Act 2017, pending disposal of the above Writ Petition, as otherwise, the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: SRI. MOHAMMED RAFI REPRESENTS SRI Md SHABAZ

Counsel for the Respondents No 1 To 3: SRI K. SAI AKARSH, REPRESENTING SRI SWAROOP OORILLA SPECIAL GOVT PLEADER FOR STATE TAX

Counsel for the Respondent No 4 :----

WRIT PETITION NO: 36092 OF 2026

Between:

M/s. Shreya Infra, R/o. B0-10, Block B, 1st Floor, The Annexe Indu Fortune Fields, 13th Phase, KPHB Colony, Kukatpally, Hyderabad, Telangana - 500085, Represented by its Managing Partner, Bezgam Subash, Aged 58 years, S/o. Bezgam Ram Kishan, R/o. 15-31-IFF villa 283, Phase 13, Indu Fortune fields, Near Hitech city railway station, KPHB colony, Hyderabad, Telangana 500072

...PETITIONER

AND

1. The Assistant Commissioner of State Tax, Hydernagar-III Circle, Hyderabad Rural Division, 5th Floor, South Wing, Gagan Vihar Building, Opp. Gandhi Bhavan, Nampally, Hyderabad, Telangana - 500001.
2. The Appellate Joint Commissioner of State Tax, Hyderabad Rural Division, 5th Floor, C.T. Complex, Nampally, Hyderabad, Telangana - 500001
3. The Commissioner of Commercial Taxes, Telangana State, Commercial Taxes Complex, M.J. Road, Opposite Gandhi Bhavan, Nampally, Hyderabad, Telangana - 500001
4. The State of Telangana, Represented by its Principal Secretary, Revenue (Commercial Taxes) Department, Secretariat, Hyderabad, Telangana - 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 mandamus declaring (a)The Show Cause Notice in Form GST DRC,-01 hearing Ref. No. ZD361121025873N dated 14.11.2021 issued by Respondent No.1 under Section 73 of the CUST/IGST Act, 2017 as having been superseded by the subsequent Show Cause Notice bearing Ref. No. ZD361221048053W dated 16.12.2021 and as nonest in law, and consequently all proceedings pursuant thereto. b. The Order in Form GST DRC-07 bearing Ref. No. ZD360824097851U dated 24.08.2024 issued by Respondent No.1 under Section 73 of the CGST/TGST Act, 2017 for the tax period April 2019 To March 2020 as arbitrary, illegal, without jurisdiction, void, passed pursuant to a superseded Show Cause Notice, without considering the reply of the Petitioner and without affording an opportunity of personal hearing, and violative of Articles 14, 19(1)(g) and 265 of the Constitution of

India, and to consequently set aside the same. c. The Order-in-Appeal in Form GST APL-04 bearing Ref. No. ZD360925014053L dated 10.09.2025 in Appeal ARN AD3605250005493 issued by Respondent No.2 as arbitrary, illegal, without jurisdiction, void, violative of the principles of natural justice and violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside the same. d.In the alternative and without prejudice to the above, direct Respondent No.1 to adjudicate the proposals for the tax period April 2019 to March 2020 afresh, after duly consider ng the reply of the Petitioner dated 21.12.2021, after affording the Petitioner a reasonable opportunity of personal hearing, and after giving due credit for the tax and interest paid through Form GST DRC-03 vide ARN AD360122003646I dated 20.01.2022 and the pre-deposit of Rs.1,39,680/-.

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 in Form GST DRC-07 bearing Ref. No. ZD360824097851U dated 24.08.2024 issued by Respondent No.1, including all further proceedings for recovery of the demand.

Counsel for the Petitioner: SRI P. VENKAT PRASAD REPRESENTING M/s P V PRASAD ASSOCIATES

Counsel Counsel for the Respondents: SRI K. SAI AKARSH, REPRESENTING SRI SWAROOP OORILLA SPECIAL GOVT PLEADER FOR STATE TAX

WRIT PETITION NO: 36117 OF 2026

Between:

M/s. Miyapur Jubilee Auto Services, Having address, Floor No. 1, Plot No.5-8-6, NH 9, Indian Oil Petrol Pump, Miyapur X Roads, Rangareddy District, Telangana- 500 049 Represented by its Sole Proprietor, Gandra Satyanarayana Reddy, aged about 64 years, S/o. Aadi Reddy, R/o. 2-12-183, Vidyanarayanapuri, University 2nd Gate, Hanamkonda, Warangal, Telangana- 506 009

...PETITIONER

AND

1. The Assistant Commissioner (ST), Madhapur- 7 Circle, Madhapur Division, Hyderabad, Telangana

2. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana
3. Union of India, Ministry of Finance, Represented by its Secretary, North Block, New Delhi-110001

...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 Show cause notice in Form DRC 01 vide Ref no. ZD361124033362U dated 27.11.2024 and impugned Order in Original vide DRC-07 ref. no. ZD360225086469Y dated 27.02.2025 both issued by the 1st Respondent being without jurisdiction un signed/un authenticated in violation of Section 61 of the CGST/TGST Act, 2017 and being void, arbitrary, illegal, without jurisdiction and without authority of law apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside the same and any action taken pursuant thereto.

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 of operation of impugned Order in Original vide DRC-07 ref no. ZD360225086469Y dated 27.02.2025 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.

Counsel for the Petitioner: SRI. MD SHABAZ

Counsel Counsel for the Respondents: SRI K. SAI AKARSH, REPRESENTING SRI SWAROOP OORILLA SPECIAL GOVT PLEADER FOR STATE TAX

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 HON'BLE SRI JUSTICE SUDDALA CHALAPATHI RAO

WRIT PETITION Nos.35790, 36092 and 36117 of 2026

(CNR Nos. HBHC010733122026, HBHC010726532026 and HBHC010737382026)

Dated:27.10.2026

W.P.No.35790 of 2026

Between:

M/s. S.Rajender Reddy

...Petitioner

and

The Assistant Commissioner (ST),
Barkatpura-Sultan Bazar Circle,
Abids Division, Hyderabad,
and 3 others.

...Respondents

W.P.No.36092 of 2026

Between:

M/s. Shreya Infra

...Petitioner

and

The Assistant Commissioner of State Tax,
Hydernagar-III Circle, Hyderabad Rural Division,
5th Floor, South Wing, Gagan Vihar Building,

Opp. Gandhi Bhavan, Nampally,
Hyderabad, Telangana – 500001,
and 3 others.

...Respondents

W.P.No.36117 of 2026

Between:

M/s. Miyapur Jubilee Auto Services

...Petitioner

and

The Assistant Commissioner (ST),
Madhapur-7 Circle, Madhapur Division,
Hyderabad, Telangana,
and 2 others.

...Respondents

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

Learned counsel Sri Mohammed Rafi appears for the petitioner in W.P.No.35790 of 2026. He also represents Sri Md. Shabaz, learned counsel for the petitioner in W.P.No.36117 of 2026. Learned counsel Sri P.Venkat Prasad, representing M/s. P.V.Prasad Associates, appears for the petitioner in W.P.No.36092 of 2026.

Sri K.Sai Akarsh, learned Assistant Government Pleader, representing Sri Swaroop Oorilla, learned Special Government Pleader, appears for State Tax.

2. Heard the learned counsel for the parties and perused the record.

3. These are the matters where the contention of the 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 W.P.No.20397 of 2025 and batch. 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.

4. 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 passed in W.P.No.20397 of 2025 and batch, which liberty shall be available to the petitioners herein. However, the petitioners in these writ petitions are granted three weeks

time to avail the statutory remedy of appeal and the said period of three weeks shall commence from today. There shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

SD/-MOHD.ISMAIL
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Assistant Commissioner (ST), Barkatpura-Sultan Bazar Circle, Abids Division, Hyderabad.
2. The Assistant Commissioner (ST), Moosarambagh Circle, Charminar Division, Hyderabad.
3. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad.
4. The Assistant Commissioner of State Tax, Hydernagar-III Circle, Hyderabad Rural Division, 5th Floor, South Wing, Gagan Vihar Building, Opp. Gandhi Bhavan, Nampally, Hyderabad, Telangana - 500001.
5. The Appellate Joint Commissioner of State Tax, Hyderabad Rural Division, 5th Floor, C.T. Complex, Nampally, Hyderabad, Telangana - 500001
6. The Commissioner of Commercial Taxes, Telangana State, Commercial Taxes Complex, M.J. Road, Opposite Gandhi Bhavan, Nampally, Hyderabad, Telangana – 500001
7. The Principal Secretary, Revenue (Commercial Taxes) Department, State of Telangana, Secretariat, Hyderabad, Telangana - 500022
8. The Assistant Commissioner (ST), Madhapur- 7 Circle, Madhapur Division, Hyderabad, Telangana
9. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana
10. The Secretary, Union of India, Ministry of Finance, North Block, New Delhi-110001
11. One CC to SRI. MOHAMMED RAFI, Advocate [OPUC]
12. One CC to SRI. M/S P V PRASAD ASSOCIATES, Advocate [OPUC]
13. One CC to SRI. MD SHABAZ, Advocate [OPUC]
14. Two CCs to Special Govt Pleader for State Tax, High Court for the State of Telangana, at Hyderabad [OUT]
15. Two CD Copies

PB
PMG.

HIGH COURT

DATED: 27/10/2026

COMMON ORDER

WP.Nos. 35790, 36092 AND 36117 OF 2026



DISPOSING OF ALL THE WRIT PETITIONS WITHOUT COSTS

18 PMCL
6/11/26.