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

WEDNESDAY, THE SEVENTH DAY OF OCTOBER
TWO THOUSAND AND TWENTY SIX

PRESENT

THE HONOURABLE THE ACTING CHIEF JUSTICE P.SAM KOSHY
AND
THE HONOURABLE SRI JUSTICE NARSING RAO NANDIKONDA

WRIT PETITION NOS: 33748, 33811 AND 33841 OF 2026

W.P.No.33748 of 2026

Between:

Rajanna Kailasa, Proprietor of M/s. Aruna Seeds and Pesticides, S/o Kailasa Ramalingam, Aged about 84 years, R/o H.No.10-3-114, Girmajipet, Kailasavariveedi, Warangal, Telangana – 506002.

.....PETITIONER

AND

1. The Assistant Commissioner of State Tax, Warangal-Urban II Circle, Warangal Division, Warangal, Telangana 506002.
2. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana.

.....RESPONDENTS

Petition Under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue /a writ, order, or direction more particularly one in the nature of a Writ of Mandamus declaring that i.The impugned SCN bearing ref no. ZD3606220813578 along with attachment and impugned Order in Form DRC 07 bearing Ref. No. ZD360424052396B dated 24.04.2024, passed by Respondent No.1 under the provisions of the CGST/TGST Act, 2017, is void in the eyes of law, arbitrary, illegal, without jurisdiction and without authority of law, and is violative of Articles 14, 19(1)(g), 265 and 300A of the Constitution of India, and to consequently set aside the same and/or pass such further or other order(s) as this Hon'ble Court may deem fit and proper in the circumstances of the case. ii.The arrear notice dated 03.08.2026

and all consequential recovery proceedings initiated pursuant to the impugned Order are void, arbitrary and illegal, and to consequently set aside the same. iii. In the alternative, and without prejudice to the above, to declare that the impugned Order stands communicated to the Petitioner only on 03.08.2026, and to permit the Petitioner to avail the statutory remedy of appeal under Section 107 of the Act by granting an appropriate opportunity, including offline filing of the appeal, in accordance with 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 suspend impugned arrear notice dated 03.08.2026 issued by the Respondent No.1.

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 stay operation of impugned Order in Form GST DRC-07 bearing Ref No.ZD360424052396B dated 24.04.2024 issued by the Respondent No.1.

Counsel for the Petitioner : SRI VUTUKURI SAI AMIT

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

W.P.NO: 33811 OF 2026

Between:

RAAH ASSOCIATES, Sy No.78 79/180/A, D No.4 71/C 305, Pet Basheerabad, Durga Vihar Block C, Jeedimetla, Hyderabad, Telangana, 500015 Represented by its Proprietor Mohd Abdul Hakeem, S/o. Mohd Abdul Nayeem Aged about 53 Years, occ, Business, R/o. Meenakshi Estate, 128 SF 1, Gulmohar Apt, Near Deewana Dhaba, Quthubullapur, Rangareddy, Telangana, 500055.

.....PETITIONER

AND

1. The Assistant Commissioner of State Tax, Jeedimetla-2 Circle, Hyderabad Rural Division Telangana.
2. Commissioner of Commercial Taxes, State of Telangana, C.T. Complex, Nampally, Hyderabad- 500001.
3. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana.

4. The Manager, Yes Bank Kompally Branch Sy.No.1, Hi-Tension Road, Petbasheerabad, suchitra, Quthbullapur, Hyderabad, Telangana 500067.

.....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 Unsigned order passed by the Respondent No.1 u/s. 73 of the CGST Act dated 25-04-2024 in Form GST DRC 07 bearing Reference No. ZD3604240569626 and also declare the Show Cause Notice in Form No. DRC-01 bearing Ref No. ZD360622024766A dated 04-06-2022 passed by the Respondent No. 1 for the Financial year 2018-19 as being non est in the eyes of law, void, illegal, arbitrary, violative of Articles 14, 19, 21 and 265 of the Constitution of India, violative of principles of natural justice, and without authority of law 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 all further action pursuant to the Order passed under Form Nc. DRC-07 bearing Reference No. ZD3604240569626 dated 25-04-2024 dated passed by the Respondent No.1 for the Financial year 2018-19.

Counsel for the Petitioner : SRI NISHANTH RAO K.N

Counsel for the Respondent Nos.1 to 3 : SRI K.SAI AKARSH, LEARNED AGP REPRESENTING SRI SWAROOP OORILLA, LEARNED SPECIAL GOVT PLEADER FOR STATE TAX

Counsel for the Respondent No.4 : --

W.P.NO:33841 OF 2026

Between:

M/s. K. Venkatesham Contractor, Plot No.115, 11.No.40-351/1, Level 1, Jawahar Nagar, Moula Ali Road, Hyderabad, Medchal-Malkajgiri District, Telangana - 500 040, represented by its Proprietor, Sri Venkatesham Karre, Sio. Sri Beerappa Karre aged about 47 years Near Durgamma Temple, Renikunta Village, Rajapet Mandal, Yadadri Bhuvanagiri District, Telangana – 508105.

.....PETITIONER

AND

1. The Assistant Commissioner (ST), Malkajgiri-1 Circle, Malkajgiri Division, Medchal-Malkajgiri District, Telangana.
2. The Assistant Commissioner (ST), Malkajgiri Circle, Malkajgiri Division, Medchal-Malkajgiri District, Telangana.
3. The State of Telangana, Represented by its Principal Secretary to Government, Revenue (CT-I) Department, Dr. B.R. Ambedkar Telangana State 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, Order or Direction, more particularly one in the nature of a Writ of Mandamus, calling for the records relating to (i)the Summary of Show Cause Notice in Form GST DRC-01 bearing Reference No. ZD360923034332J dated 29-09-2023 together with its undated Attachment, issued by the Assistant Commissioner (ST), Musheerabad Circle, Secunderabad Division, and (ii)(ii) the Order dated 31-12-2025 passed by the 1st Respondent under Section 73 of the CGST/TGST Act, 2017 together with the Summary of Order in Form GST DRC-07 bearing Reference No. ZD361225118863C dated 31-12-2025, raising a demand of Rs.7,52,581.82 (tax of Rs.6,84,165.82 and penalty of Rs.68,416/-, besides quantified interest) for the tax period April 2021 to March 2022 (F.Y. 2021-22), and to quash the same as illegal, arbitrary, without jurisdiction, non-est and void ab initio, the Show Cause Notice being unsigned in violation of Rule 26(3) of the CGST/TGST Rules, 2017, issued without Form GST ASMT-10 under Section 61 read with Rule 99 and without Form GST DRC-01A under Rule 142(1A), without a Document Identification Number, without valid service under Section 169, and the order being in violation of Sections 75(4) and 75(7) of the CGST/TGST Act, 2017 and of Articles 14, 19(1)(g) and 265 of the Constitution of India; and consequently to declare that the Respondents are not entitled to initiate fresh proceedings under Section 73 for F.Y. 2021-22, the period prescribed under Section 73(10) having expired on 31-12-2025 (iii) In the alternative, and without prejudice to the above, permit the Petitioner to avail the statutory remedy of appeal against the impugned Order in Form GST DRC-07 bearing Ref. No.ZD361225118863C dated 31-12-2025, by granting the Petitioner an appropriate opportunity to file the appeal in accordance with 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 stay all further proceedings pursuant to the Order dated 31-12-2025 and the Summary of Order in Form (GST DRC-07 bearing Reference No. ZD361225118863C dated 31-12-2025 passed by the 1st Respondent Ibr F.Y. 2021-22, including recovery under Section 79 of the CGST/TGST Act, 2017, and direct the Respondents not to take any coercive steps against the Petitioner, its bank accounts and its electronic credit ledger.

Counsel for the Petitioner : SRI V.VEERESHAM

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

The Court made the following COMMON ORDER

THE HON'BLE THE ACTING CHIEF JUSTICE P.SAM KOSHY
AND
THE HONOURABLE SRI JUSTICE NARSING RAO NANDIKONDA

WP.Nos.33748, 33811 and 33841 of 2026

07.10.2026

WP.No.33748 of 2026
(CNR.No.HBHC010692952026)

Between:
Rajanna Kailasa

...Petitioner

And

The Assistant Commissioner of State Tax and another.

...Respondents

WP.No.33811 of 2026
(CNR No.HBHC010694962026)

Between:
Raah Associates

Petitioner

A N D

The Assistant Commissioner of State Tax and others.

...Respondents

WP.No.33841 of 2026
(CNR.No.HBHC010695232026)

Between:
M/s.K.Venkatesham Contractor

And

The Assistant Commissioner (ST) and others.

...Respondents

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

Heard Mr.V.Sai Amit, Mr.Nishanth Rao KN, and Mr.V.Veeresham, 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/-P.C.SULEKHA DEVI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

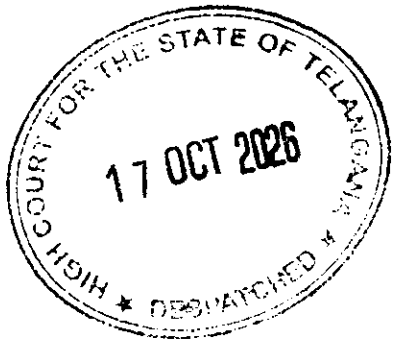
1. The Assistant Commissioner (ST), Malkajgiri-1 Circle, Malkajgiri Division, Medchal-Malkajgiri District, Telangana.
2. The Assistant Commissioner (ST), Malkajgiri Circle, Malkajgiri Division, Medchal-Malkajgiri District, Telangana.
3. The Principal Secretary to Government, Revenue (CT-I) Department, Dr. B.R. Ambedkar Telangana State Secretariat, State of Telangana at Hyderabad.
4. One CC to SRI V.VEERESHAM, Advocate [OPUC]
5. One CC to SRI VUTUKURI SAI AMIT, Advocate (OPUC)
6. One CC to SRI SWAROOP OORILLA, LEARNED SPECIAL GOVT PLEADER FOR STATE TAX [OPUC]
7. One CC to SRI NISHANTH RAO K.N, Advocate (OPUC)
8. Two CD Copies

SA

PVL
R.R

HIGH COURT

DATED: 07/10/2026



COMMON ORDER

WP.Nos.33748, 33811
AND 33841 of 2026

DISPOSING OF ALL THE WRIT PETITIONS

WITHOUT COSTS.

10 copies
17/10/26
R.R