

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

WEDNESDAY, THE TWENTY FIFTH DAY OF JUNE
TWO THOUSAND AND TWENTY FIVE

PRESENT

**THE HONOURABLE THE ACTING CHIEF JUSTICE SUJOY PAUL
AND
THE HONOURABLE SMT JUSTICE RENUKA YARA**

WRIT PETITION NO: 16297 OF 2025

Between:

M/s. Lakshmi Bhanu Steel Traders, Plot No.159, Sy.No.44/1, Matrusrinagar,
Miyapur, Ranga Reddy District, Rep. by its Proprietor Mr.Bhanu Prasad
Jaladi, aged 42 years.

...PETITIONER

AND

1. The Assistant Commissioner (ST), Madhapur-2 Circle, Hyderabad.
2. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad.
3. 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.
4. The Branch Manager, ICICI Bank Limited, Vanasthalipuram Branch, Main Road, Vanasthalipuram, Hyderabad, 500 070.

...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 01.05.2024, the Summary of the Order in Form GST DRC-07. dated 01.05.2024 and the Proceedings, dated Nil, are barred by limitation, without any signature either physically or digitally, is nonest in the eye of law.

(2) the action of the 1st Respondent in issuing the Summary of Show Cause Notice in Form DRC-01, dated 20.04.2024, without waiting atleast 3 months time as per Section 73(2) of the CGST/SGST Act 2017, passing the Order. dated 01.05.2024, the Summary of the Order in Form GST DRC-07, dated 01.05.2024 and the Proceedings, dated Nil, is not valid in the eye of law.

(3) the action of the 1st Respondent in passing the Order, dated 01.05.2024, the Summary of the Order in Form GST DRC-07, dated 01.05.2024 and the Proceedings, dated Nil, without issuing Form GST DRC-01A as contemplated under Rule 142(1A) of the Rules 2017, is not valid in the eye of law. (4) the action of the 1st Respondent in issuing Show Cause Notice, dated 20.04.2024 and passing the Order, dated 01.05.2024, the Summary of the Order in Form GST DRC-07, dated 01.05.2024, and the Proceedings, dated Nil, without generating Document Identification Number (DIN), for the tax period 2018-19 under the CGST/SGST Act 2017, is contrary to Circular No 128/47/2019-GST, dated 23.12.2019 and the judgment of the Hon'ble Supreme Court of India in W.P.(Civil) No.320 of 2022, dated 18.07.2022, and consequently set aside the Order, dated 01.05.2024, the Summary of the Order in Form GST DRC-07, dated 01.05.2024 and the Proceedings, dated Nil, passed by the 1st Respondent, for the tax period 2018-19 under the CGST/SGST Act 2017, 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 petition, the High Court may be pleased to direct the 1st Respondent to revoke the Garnishee Notice in Form GST DRC-13, dated 15.03.2025 issued by the 1st Respondent to the 4th Respondent, pending disposal of the above Writ Petition, as otherwise, the Petitioner will be put to severe loss and hardship.

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 Order, dated 01.05.2024, the Summary of the Order in Form GST DRC-07, dated 01.05.2024 and the Proceedings, dated Nil, passed by the Respondent, for the tax period 2018-19 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.TMP
Counsel for the Respondent Nos.1 & 2: SRI T.CHAITANYA KIRAN, AGP FOR
SRI SWAROOP OORILLA, Special Govt Pleader for State Tax
Counsel for the Respondent No.3: SRI DOMINIC FERNANDES, SC FOR CBIC
Counsel for the Respondent No.4: --

The Court made the following: ORDER

**THE HON'BLE THE ACTING CHIEF JUSTICE SUJOY PAUL
AND
THE HON'BLE SMT. JUSTICE RENUKA YARA**

WRIT PETITION No.16297 of 2025

ORDER: *(Per the Hon'ble the Acting Chief Justice Sujoy Paul)*

Sri Mohammed Rafi, learned counsel for the petitioner and Sri T. Chaitanya Kiran, learned Assistant Government Pleader representing Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, for respondent Nos.1 and 2.

2. With the consent, finally heard.
3. During the course of hearing, learned counsel for the parties fairly submitted that the impugned final order was passed on 01.05.2024, whereas the last date of limitation within which it could have been passed was up to 30.04.2024. The matter is covered by the order of this Court in W.P.No 10895 of 2025 dated 12.06.2025. Thus, it is agreed that the impugned order may be set aside.
4. In view of the consensus arrived at, the final order dated 01.05.2024 is set aside. The consequential bank attachment, if any, shall stand revoked.

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5. Accordingly, the writ petition is **allowed**. No order as to costs.

Miscellaneous petitions pending, if any, shall stand closed.

SD/-P. PADMANABHA REDDY
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Assistant Commissioner (ST), Madhapur-2 Circle, Hyderabad.
2. The Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad, State of Telangana.
3. The Chairman, Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi . 100 001.
4. The Branch Manager, ICICI Bank Limited, Vanasthalipuram Branch, Main Road, Vanasthalipuram, Hyderabad . 500 070.
5. One CC to SRI MOHAMMED RAFI. TMP, Advocate [OPUC]
6. One CC to SRI SWAROOP OORILLA, Special Govt Pleader for State Tax [OPUC]
7. One CC to SRI DOMINIC FERNANDES, SC FOR CBIC [OPUC]
8. Two CD Copies

PSK.

BS

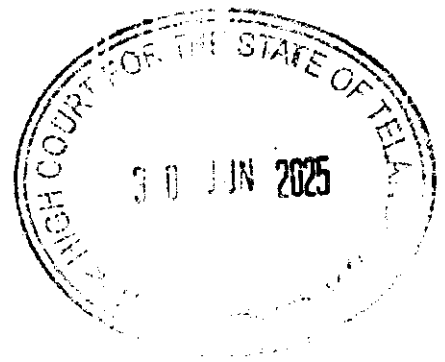


HIGH COURT

DATED:25/06/2025

ORDER

WP.No.16297 of 2025



**ALLOWING THE WRIT PETITION
WITHOUT COSTS**

(Signature)
30/6/25