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

TUESDAY, THE TWENTY EIGHTH DAY OF JANUARY
TWO THOUSAND AND TWENTY FIVE

PRESENT

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

WRIT PETITION NO: 33483 OF 2024

Between:

Muddasani Sampath Kumar, S/o M. Veeriah, Aged about 39 Years, Occ Business, R/o H. No 3- 9/76, Road No- 11, Opp BVRIT, College, Ayyapa Centre, Rajeev Gandhi Nagar, Bachpalle, Medchal- Malkajgiri District.

...PETITIONER

AND

1. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad.
2. The Commissioner for TGST, Commercial Taxes Complex, M. J. Road, Hyderabad.
3. The Assistant Commissioner, O/o Asst Commissioner, 2nd floor, Gagan vihar. Nampally 500001.
4. Union of India, Rep. by its Principal Secretary, Department of Revenue , Ministry of Finance, North Block, New Delhi- 110001 .
5. Central Board of Indirect Taxes and Customs, Rep. by its Chairman, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, 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 a Writ, order or direction more particular one in the nature of a Writ of Mandamus (i) declaring the action of Respondent. No. 3 in issuing the impugned proceedings U/s 73 of TSGST Act 2017 vide Reference No ZD360424015430W dt. 10.04.2024 demanding payment of Tax including Interest and penalty amounting to Rs. 1,90,630/- for the tax period for FY 2018- 19 and subsequent impugned proceeding issued by Respondent. No. 3 U/s 73 of TSGST Act 2017 vide Reference No ZD360424031105V dt. 18.04.2024 demanding payment of Tax including Interest and penalty amounting to Rs. 49,24,692/- for the tax period for FY 2018- 19 as prescribed under section 73

TGST/CGST Act for the tax period from July 2018- Mar 2019 with- out following due procedure of law contemplated U/s 73 of the TGST/CGST Act 2017 and further passing the Assessment order beyond time period prescribed U/s 73(10) the TGST/CGST Act 2017 in-consequence of G. O. M/s No 118 dated 25. 8. 2023 and Go. Ms. No. 170 dt. 30.12.2023 as illegal ultra vires section 168A of SGST/CGST Act 2017 coupled with Bad Faith, im-proper Motive irrational, Arbitrary, unreasonable, without jurisdiction, and in violation Petitioners rights guaranteed under Article 14 of the Constitution of India and to consequently set aside the same and pass such other order(s) as this Honble Court may deem fit and proper in the circumstances of the case. (ii) Declaring that the Notification. No. 09/2023- C.T dt. 31.03.2023 and Notification. No. 56/2023- CT dt. 28.12.2023 issued by Respondent. No. 4 and corresponding Go.Ms. No. 118 dt. 25/08/2023 and Go.Ms.No. 170 dt. 30/12/2023 issued by Respondent No.1 which extended the time limit for passing the orders, are without authority of law and ultra vires to the Section 73(10) of the CGST Act 2017 and Section 168A of GST Act, 2017 and violative of Articles 14, 19 (1)(g), 21 and 265 of the Constitution of India.

IA NO: 1 OF 2024

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 proceedings issued by Respondent. No. 3 vide Reference No ZD360424015430W dated 10.04.2024 demanding payment of Tax including Interest and penalty amounting to Rs. 1,90,630/- for the tax period for FY 2018- 19 and subsequent impugned proceeding issued by Respondent. No. 3 U/s 73 of TSGST Act 2017 vide Reference No ZD360424031105V dt. 18.04.2024 demanding payment of Tax including Interest and penalty amounting to Rs. 49,24,692/- for the tax period for FY 2018- 19.

Counsel for the Petitioner: SRI SIRIPURAM KESHAVA

Counsel for the Respondent No.1 to 3: SRI SWAROOP OORILLA, SPL. GP FOR STATE TAX

Counsel for the Respondent No.4: SRI GADI PRAVEEN KUMAR, DEPUTY SOLICITOR GENERIAL OF INDIA

Counsel for the Respondent No.5: SRI DOMINIC FERNANDES, Sr. SC FOR CBIC

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.33483 of 2024

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

Sri Siripuram Keshava, learned counsel for the petitioner, Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, for respondent Nos.1 to 3 and Sri Dominic Fernandes, learned Senior Standing Counsel for CBIC, for respondent No.5.

2. It is jointly urged that the matter can be disposed of in terms of common order passed in WP.No.1154 of 2024 and batch, dated 02.01.2025.

3. In view of the joint prayer of the parties, this Writ Petition is **disposed of**, by reserving liberty to the petitioner to avail remedy of appeal. If the appeal is filed within (45) days from today, the Appellate Authority shall decide the appeal on merits and shall not dismiss it on the ground of delay. No order as to costs.

Miscellaneous petitions pending, if any, shall stand closed.

SD/-S. MALLIKARJUNA RAO
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad, State of Telangana.
2. The Commissioner for TGST, Commercial Taxes Complex, M. J. Road, Hyderabad.
3. The Assistant Commissioner, O/o Asst Commissioner, 2nd floor, Gagan vihar. Nampally 500001.
4. The Principal Secretary, Department of Revenue , Ministry of Finance, North Block, New Delhi- 110001 .

5. The Chairman, Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi.
6. One CC to SRI SIRIPURAM KESHAVA, Advocate [OPUC]
7. One CC to SRI DOMINIC FERNANDES, Sr. SC FOR CBIC [OPUC]
8. One CC to SRI GADI PRAVEEN KUMAR, DEPUTY SOLICITOR GENERIAL OF INDIA, High Court for the State of Telangana at Hyderabad [OPUC]
9. Two CCs to SRI SWAROOP OORILLA, SPL. GP FOR STATE TAX, High Court for the State of Telangana at Hyderabad [OUT]
10. Two CD Copies

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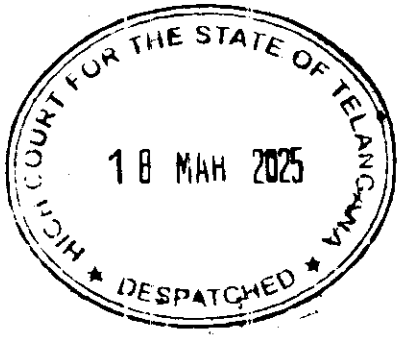
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HIGH COURT

DATED: 28/01/2025

ORDER

WP.No.33483 of 2024



DISPOSING OF THE WRIT PETITION,

WITHOUT COSTS

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5.P
27/2/25