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

THURSDAY, THE TWENTY SEVENTH DAY OF FEBRUARY
TWO THOUSAND AND TWENTY FIVE

PRESENT

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

WRIT PETITION NO: 5633 OF 2025

Between:

M/s. Motivity Labs Private Limited, Dallas Center, 6th Floor, 83/1 Plot No.A, Knowledge City, Raj Durga, Serllinga Pally, Hyderabad, Telangana 500032 Represented by its Director, Mr. Syed Ameeruddin

...PETITIONER

AND

1. The Union of India, Ministry of Finance, Department of Revenue, 15, Safdarjung Road, New Delhi - 110001 Represented by its Secretary, New Delhi
2. The State of Telangana, Department of Revenue (Commercial Tax), Secretariat, Hyderabad. Represented by its Secretary
3. The Deputy State Tax officer, Madhapur III Circle 4th Floor Gagan Vihar Complex Nampally Hyderabad TS 500001
4. The Commissioner of State Goods and Services Tax, Nampally Hyderabad 500001

...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 in the nature of a Writ of Certiorari, calling for records and quashing the Show cause notice dt. 16/10/2024 vide Ref. No. ZA3610240300111 issued by the Respondent No.3 under the provisions of CGST, 2017 and TGST, 2017.

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 Respondent No.3 to consider the reply of the Petitioner dated 18.10.2024 and 30.01.2025.

Counsel for the Petitioner: SRI KAILASH NATH P S S

Counsel for the Respondent No.1: SRI B. MUKHERJEE, REPRESENTS SRI GADI PRAVEEN KUMAR Dy. SOLICITOR GEN. OF INDIA

Counsel for the Respondent Nos.1 to 4: SRI SWAROOP OORILLA, SPCIAL GOVERNMENT PLEADER FOR STATE TAX

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.5633 of 2025

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

Sri Kailash Nath P.S.S., learned counsel for the petitioner; Sri B. Mukherjee, learned counsel represents Sri Gadi Praveen Kumar, learned Deputy Solicitor General of India, for respondent No.1 and Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, for respondent Nos.2 to 4.

2. With the consent, finally heard.

3. Learned Special Government Pleader for State Tax, at the outset, fairly submits that the impugned show cause notice for cancellation of registration dated 16.10.2024 (Annexure-P1) is cryptic in nature and therefore, the said notice may be set aside and Department will issue a fresh proper notice to the petitioner. With this direction, this Writ Petition may be disposed of.

4. Learned counsel for the petitioner has no objection.

5. Accordingly, the impugned show cause notice dated 16.10.2024 is **set aside** by reserving liberty to the Department to issue a fresh show cause notice to the petitioner in accordance with law. Needless to emphasize that the suspension of

petitioner's registration which is part of the impugned show cause notice also stands revoked.

6. Accordingly, the Writ Petition is **disposed of**. No costs.

Interlocutory applications, if any pending, shall also stand closed.

SD/-K. SREE RAMA MURTHY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Secretary, The Union of India, Ministry of Finance, Department of Revenue, 15, Safdarjung Road, New Delhi - 110001 New Delhi
2. The Secretary, The State of Telangana, Department of Revenue (Commercial Tax), Secretariat, Hyderabad.
3. The Deputy State Tax officer, Madhapur III Circle 4th Floor Gagan Vihar Complex Nampally Hyderabad TS 500001
4. The Commissioner of State Goods and Services Tax, Nampally Hyderabad 500001
5. One CC to Sri Kailash Nath P. S. S. Advocate [OPUC]
6. One CC to Sri Gadi Praveen Kumar Dy. Solicitor Gen. of India [OPUC]
7. Two CC to The Special GP for State Tax, High Court for the State of Telangana, at Hyderabad[OUT]
8. Two CD Copies

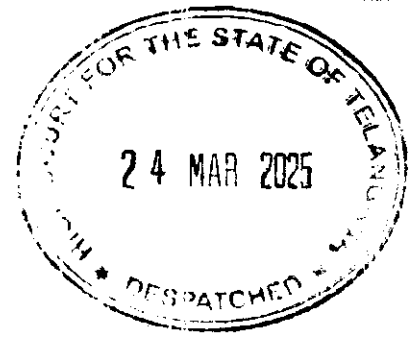
TJ
BS PA

HIGH COURT

DATED:27/02/2025

ORDER

WP.No.5633 of 2025



DISPOSING OF THE WRIT PETITION

WITHOUT COSTS

PA

17/3/25