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

WEDNESDAY, THE TWENTY NINTH 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: 22629 OF 2024

Between:

M/s. Swapna Projects Pvt Ltd, Rep By its Director S. Kondal Reddy S/o S. Parvath Reddy Aged 62 years H. No 5-8-55, First Floor, Hindi Prachar Sabha - Nampally Station Road Hyderabad - 500001 Telangana

...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 Deputy Commissioner, (Mahaboobnagar STU), Nalgonda Division.
4. Union of India, Rep. by its Principal Secretary, Department of Revenue, Ministry of Finance, 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 Writ or order more particularly declaring G.O. M/s No 170/2023, Dated 30-12-2023 for extending the time period for the purpose of the passing the assessment orders U/sec 73(10) as illegal ultra vires section 168A of SGST/CGST Act 2017 coupled with Bad Faith, improper Motive irrational, Arbitrary, unreasonable, without jurisdiction unconstitutional Article 14 and sheer discrimination consequently set-a-side Proceedings reference No ZD360124044399B dated 30-04-2024 issued in Form GST DRC-07 demanding payment of tax and Interest as prescribed under section 73(1) SGST/CGST Act by respondent No.3. specially without first serving the notice under section 61 or 64 and beyond limitation prescribed under un-amended parent Act.

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 suspend the operation of Proceedings reference No ZD360124044399B dated 30-04-2024 issued in Form GST DRC -07 demanding payment of tax and Interest as prescribed under section 73(1) SGST/CGST Act by respondent No.3 pending disposal of the above Writ Petition, as otherwise, the Petitioner would be put to severe loss and hardship.

Counsel for the Petitioner: SRI M.GOVIND REDDY FOR SRI DINESH CHAKRAWARTY KOMMI

Counsel for the Respondent Nos.1 TO 3: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax

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

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.22629 of 2024

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

Sri M. Govind Reddy, learned counsel represents Sri Dinesh Chakrawarty Kommi, learned counsel for the petitioner; Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, for respondent Nos.1 to 3 and Sri Gadi Praveen Kumar, learned Deputy Solicitor General of India, for respondent No.4.

2. Learned counsel for the petitioner at the outset submits that this matter is covered by recent common order passed by this Court on 02.01.2025 in W.P.No.2123 of 2024 and batch and it may be disposed of in same terms.

3. The other side has no objection.

4. Accordingly, this Writ Petition is **disposed of** by reserving liberty to the petitioner to avail the remedy of statutory appeal. If the appeal is preferred by the petitioner within 45 days from today before the appellate authority, the said authority shall consider and decide the appeal on merits and it shall not be thrown overboard on the ground of limitation. It is made clear that this Court has not

expressed any opinion on merits of the case. There shall be no order as to costs.

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

SD/- T. JAYASREE
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 Deputy Commissioner, (Mahaboobnagar STU), Nalgonda Division.
4. The Principal Secretary, Union of India, Department of Revenue, Ministry of Finance, North Block, New Delhi-110001
5. One CC to SRI DINESH CHAKRAWARTY KOMMI, Advocate [OPUC]
6. One CC to SRI SWAROOP OORILLA, Special Govt Pleader for State Tax [OPUC]
7. One CC to SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA [OPUC]
8. Two CD Copies

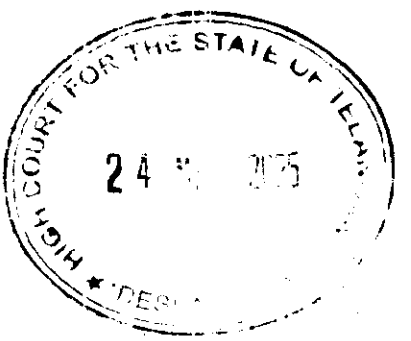
PSK.
GJP

HIGH COURT

DATED:29/01/2025

ORDER

WP.No.22629 of 2024



DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

10 copies
KG
18/2/25