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

MONDAY, THE SEVENTEENTH 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: 4430 OF 2025

Between:

Ravi Firetech Safety Engineers Private Limited, GI, Ground Floor, Navya Krishna Homes, 1, R K Puram, Rangareddy, Telangana,500035

Represented by its Managing Director Mr. Kolishetty, Ravinder, S/o: Kolishetty Venkata Narsaiah, Age. 65 Years, Occ: Managing Director, R/o.11-12-32/2, Plot No.10, Road No.2, Income Tax Colony, Sri Ramakrishna Puram, Kothapet, Ranga Reddy Dist, Hyderabad

...PETITIONER

AND

1. Union of India, Rep. by Secretary, Ministry of Finance, North Block, New Delhi.
2. The Central Board of Indirect Taxes and Customs, Through its Chairman, North Block, New Delhi- 110001.
3. The Commissioner of Commercial Taxes, Telangana, Hyderabad, C.T. Complex, Nampally, Hyderabad- 500001.
4. The Assistant Commissioner, Saroornagar 3, Sarornagar Division, 2nd Floor, Manoranjan complex, M4 Block, Nampally, Telangana State, 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) a writ, order, or direction more particularly one in the nature of a Writ of Mandamus declaring impugned Order vide Ref No. ZD361223053173R dated 27/12/2023 passed by the 1st Respondent under the provisions of CGST/TGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction, violative of the principles of natural justice apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside the

same and pass such further or other order(s) as this Honourable Court may deem fit and proper in the circumstances of the case. b) a writ, order, or direction more particularly one in the nature of a Writ of Mandamus declaring that the Notification No. 09/2023-C.T dated 31/03/2023 issued by Respondent No. 3 through Respondent No. 4 and corresponding GO Ms. No. 118 dated 25/08/2023 issued by Respondent No. 3, which extended the time limit for passing the orders, are without authority of law and ultra vires to the section 73(10) of the GST 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 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 stay operation of Order vide Ref No. ZD361223053173R dated 27/12/2023 passed by Respondent No. 4 in DRC-07

Counsel for the Petitioner: SRI THANNERU CHAITANYA KUMAR

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

Counsel for the Respondent No.2: SRI DOMINIC FERNANDES, SC FOR CBIC

Counsel for the Respondent Nos.3 and 4: SRI SWAROOP OORILLA, SEPCIAL GP 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.4430 of 2025

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

Sri Thanneru Chaitanya Kumar, learned counsel for the petitioner; Sri B. Mukherjee, learned counsel representing Sri Gadi Praveen Kumar, learned Deputy Solicitor General of India, for respondent No.1; Sri Dominic Fernandes, learned Senior Standing Counsel for CBIC, for respondent No.2 and Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, for respondent Nos.3 and 4.

2. Learned counsel for the petitioner seeks to withdrawn this petition with liberty to file properly constituted petition.

3. The other side has no objection.

4. Accordingly, this Writ Petition is **dismissed as withdrawn** with the liberty prayed for. No cost.

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

SD/- K. AMMAJI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

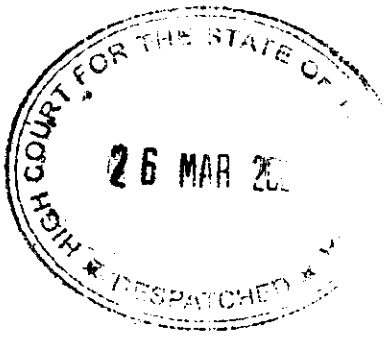
To,
1. One CC to Sri Thanneru Chaitanya Kumar, Advocate [OPUC]
2. One CC to Sri.Gadi Praveen Kumar Dy. Solicitor Gen. of India [OPUC]
3. One CC to Sri Dominic Fernandes, SC for CBIC[OPUC]
4. Two CC to The Special GP for State Tax, High Court for the State of Telangana, at Hyderabad[OUT]
5. Two CD Copies

T J
GJP

PA

HIGH COURT

DATED:17/02/2025



ORDER

WP.No.4430 of 2025

DISMISSING THE WRIT PETITION AS WITHDRAWN WITHOUT COSTS

PA

(8) 18/3/25