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

TUESDAY, THE EIGHTEENTH 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: 4520 OF 2025

Between:

M/s. Srinivasa Enterprises, H.No.8-2-350/6/2, 3, Banjara Hills, Hyderabad. Rep. by its Managing Partner Mr. T.Narasimha Reddy

...PETITIONER

AND

1. The Assistant Commissioner (ST), Jubilee Hills-4 Circle, Panjagutta Division, Hyderabad.
2. The Assistant Commissioner (ST), Jubilee Hills-1 Circle, Panjagutta Division, Hyderabad.
3. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, 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 Writ of Mandamus or any other appropriate Writ or Order or Direction declaring, the action of the 1st Respondent in issuing the Show Cause Notice in Form GST DRC-01 dated 29.11.2024 and Attachment to the Show Cause Notice in Form DRC-01 dated 29.11.2024 for the same tax period i.e. 2020-21 in third round, where he had already completed Audit Assessment after issuing show cause notice dropped the proposals made vide Order dated 15.12.2023 for the same tax period, without even issuing Form GST DRC-01A as contemplated under Rule 142(1A) of the Rules 2017, without even signature of the Officer is concerned and there is no DIN in the notices, for the tax period 2020-21 under the SGST/CGST Acts, 2017, as arbitrary, contrary to the provisions of the SGST/CGST Acts, 2017, without jurisdiction, contrary to Article 14, 19(1)(g) and 265 of the Constitution of India and quash the show cause notice dated 29.11.2024 issued by the 1st Respondent 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 Suspend the Operation of the Show Cause Notice in Form GST DRC-01 dated 29.11.2024 and Attachment to the Show Cause Notice in Form DRC-01 dated 29.11.2024 issued in 3rd round for the same tax period i.e. 2020-21 by the 1st Respondent under the SGST/CGST Acts, 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 SHAIK JEELANI BASHA
Counsel for the Respondents: SRI T.CHAITANYA KIRAN, AGP FOR SRI SWAROOP OORILLA, Special Govt 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.4520 of 2025

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

Sri Shaik Jeelani Basha, 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 the respondents.

2. Learned counsel for the petitioner submits that the petitioner was put to notice under Section 73/74 of the Central Goods and Services Tax Act, 2017, for the tax period April, 2020-March, 2021. By order dated 15.12.2023 (Annexure-P5), the said proceedings were dropped. The impugned notice dated 29.11.2024 came as a bolt from the blue to the petitioner whereby, for the same period, again, proceedings are sought to be initiated. Thus, interference is prayed for.

3. In our opinion, the best course available to the petitioner is to file objection/reply to the impugned notice and apprise the authority that for aforesaid tax period, the proceedings were already dropped on 15.12.2023. If such an objection/reply is filed, we have no doubt that the authorities will consider the same while taking a final decision.

4. With aforesaid observation and without expressing any opinion on merits of the case, this Writ Petition is **disposed of**. No costs.

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

SD/- A. SRINIVASA REDDY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

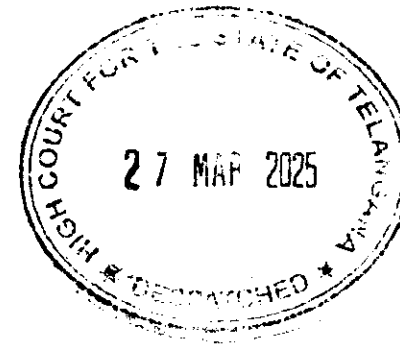
1. The Assistant Commissioner (ST), Jubilee Hills-4 Circle, Panjagutta Division, Hyderabad.
2. The Assistant Commissioner (ST), Jubilee Hills-1 Circle, Panjagutta Division, Hyderabad.
3. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad.
4. One CC to SRI SHAIK JEELANI BASHA, Advocate [OPUC]
5. One CC to SRI SWAROOP OORILLA, Special Govt Pleader for State Tax [OPUC]
6. Two CD Copies

PSK.
GJP

PA

HIGH COURT

DATED:18/02/2025



ORDER

WP.No.4520 of 2025

DISPOSING OF THE WRIT PETITION WITHOUT COSTS

(8) PA 18/3/25