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

TUESDAY, THE ELEVENTH DAY OF MARCH
TWO THOUSAND AND TWENTY FIVE

PRESENT

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

WRIT PETITION NO: 4622 OF 2025

Between:

Sumith Electronics Pvt. Ltd., Having its office at Plot No.15A and B, 3rd Floor, SSRK Plaza, EC Complex Kushaiguda, Hyderabad, Telangana - 500062 Rep. by its Managing Director

...PETITIONER

AND

1. The Deputy State Tax Officer, Tarnaka-I Circle, Secunderabad Division Hyderabad, Telangana
2. The State Tax Officer-2 (ST), Tarnaka-I Circle, Secunderabad Division Hyderabad, Telangana
3. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana

...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 one in the nature of a Writ of Mandamus declaring impugned Order dated 28/08/2024 under section 73 of the TGST/CGST Act, 2017, Summary of the Order dated 28/08/2024 vide Form GST DRC 07 under Rule 142 (5) of the TGST/CGST Rules, 2017 having Reference no. ZD360824123267A. and Summary of the Show Cause Notice dated 18/05/2024 vide Form GST DRC 01 under Rule 142 (1) (a) of the TGST/CGST Rules, 2017 having Reference no. ZD360524034841G as without jurisdiction, invalid, void, arbitrary, illegal, and also declaring the Adjudication Order dated 28/08/2024 under section 73 of the TGST/CGST Act, 2017 passed by Respondent No.2 and Attachment to Show Cause Notice issued by

Respondent No.2 which were uploaded on GST portal for the tax period April, 2019 to March, 2020 under the provisions of CGST/TGST Act, 2017 as being invalid, void, arbitrary, illegal, without jurisdiction and without authority of law 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 all consequential proceedings.

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 all further proceedings including the recovery of tax demand, interest and penalty pursuant to impugned order dated 28/08/2024 having Reference no. ZD360824123267A passed under section 73 of the TGST/CGST Act, 2017 for the tax period April 2019 to March, 2020.

Counsel for the Petitioner: SRI MOHD MUKHAIRUDDIN

Counsel for the Respondents: SPL. 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.4622 of 2025

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

Sri Mohd. Mukhairuddin, learned counsel for the petitioner, seeks to withdraw this writ petition with the liberty to the petitioner to file a fresh writ petition, if occasion so arises.

2. The other side has no objection.

3. Accordingly, the writ petition is **dismissed as withdrawn** with the liberty prayed for. 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. One CC to SRI MOHD MUKHAIRUDDIN, Advocate [OPUC]
2. Two CCs to SPL. GP FOR STATE TAX, High Court for the State of Telangana at Hyderabad [OUT]
3. Two CD Copies

BSR
BS

HIGH COURT

DATED: 11/03/2025



ORDER

WP.No.4622 of 2025

DISMISSING THE WRIT PETITION

AS WITHDRAWN,

WITHOUT COSTS

6
6.15
20/3/25