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

WEDNESDAY, THE NINETEENTH 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: 3841 OF 2025

Between:

M/s. ALR Labs Private Limited, Plot No. 10, Survey Nos. 444, 445, Medchal Industrial Estate, Medchal, Medchal-Malkajgiri District, Telangana 501401, Rep. by its Director A. Raghotham.

...PETITIONER

AND

1. The Assistant Commissioner (ST), Malkajgiri-I Circle, Malkajgiri Division, 5th Floor, o/o Commissioner of Commercial Taxes, Nampally, Hyderabad 500001, Telangana.
2. The Appellate Joint Commissioner (ST), Hyderabad Rural Division, 5th Floor, Commercial Taxes Building, M.J. Road, Nampally, Hyderabad-500001, Telangana.
3. The State of Telangana, Rep. by the Principal Secretary to the Government, Revenue (CT) Department, Telangana Secretariat Building, Hyderabad, Telangana.
4. The Union of India, Rep. by the Secretary (Finance), Ministry of Finance, North Block, New Delhi 110001.
5. The Bank Manager, HDFC Bank Limited, Plot No. 18, Ground Floor, Hardik Crome, Opp. Cyber Pearl Gateway, Hitech City, Hyderabad 500081, 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 an appropriate Writ, Order or Direction, more particularly in the nature of MANDAMUS declaring that the impugned Ex-Parte Assessment Order passed by the First Respondent vide DIN. GST/36AAHCA5854G1ZK/2019-20, dated 22-08-2024, under Section 73 of the GST Acts, 2017, for the Financial Year 2019-20 which does not contain Electronically Generated DIN and is not signed/digitally signed and is an unsigned order and which was passed without physically serving show cause notice on the Petitioner, as arbitrary, capricious,

invalid, violative of the principles of natural justice, deemed to have never been issued, non-est, not an order in the eye of law and even on merits not justified and illegal, and further declaring the action of the First Respondent in initiating coercive steps by issuing Garnishee Notice vide Notice to a Third Person under Section 79(1)(c) in Form GST DRC-13, dated 16-01-2025 to the Fifth Respondent Bank, that too for recovery of Rs. 1,18,69,660/-when the amount due towards tax and penalty as per the impugned order is only Rs. 81,82,508/-, and in not withdrawing the same even after the Petitioner filed Statutory Appeal before the Second Responden: by depositing 10 percent of the disputed tax and there is deemed stay of the balance amount, also as arbitrary, capricious, without authority, contrary tc law and illegal and consequently set aside both of them.

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 grant stay of all further proceedings, including recovery of tax, interest and penalty pursuant to the impugned Ex-Parte Assessment Order passed by the First Respondent vide DIN. GST/36AAHCA5854G1ZK/2019-20, datec 22-08-2024, passed by the First Respondent under Section 73 of the GST Acts, 2017, for the Financial Year 2019-20.

IA NO: 2 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 the operation of the impugned Garnishee Notice vide Notice to a Third Person under Section 79(1)(c) in Form GST DRC-13, dated 16-01-2025 issued by the First Respondent to the Fifth Respondent Bank.

Counsel for the Petitioner : SRI G.NARENDRA CHETTY

Counsel for the Respondents No.1to3 : SRI T.CHAITANYA KIRAN, ASST.GP rep., SRI SWAROOP OORILLA, Special Govt Pleader for State Tax

Counsel for the Respondent No.4 : SRI MUKHERJEE, rep., SRI GADI PRAVEEN KUMAR, DY.SO.GEN

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.3841 of 2025

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

Sri G. Narendra Chetty, learned counsel for the petitioner; Sri T. Chaitanya Kiran, learned Assistant Government Pleader representing Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, for respondent Nos.1 to 3 and Sri B. Mukherjee, learned counsel representing Sri Gadi Praveen Kumar, learned Deputy Solicitor General of India, for respondent No.4.

2. Learned counsel for the petitioner filed a letter dated 17.02.2025 seeking permission of this Court to withdraw the Writ Petition with liberty to file afresh.

3. In view of the aforesaid letter, this Writ Petition is listed under the caption "for withdrawal".

4. Permission as sought for is accorded.

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

As a sequel, miscellaneous petitions pending, if any, shall stand closed.

SD/-N. SRIHARI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. One CC to SRI G.NARENDRA CHETTY, Advocate. [OPUC]
2. One CC to SRI SWAROOP OORILLA, SPL.G.P for State Tax. [OPUC]
3. One CC to SRI GADI PRAVEEN KUMAR, (Deputy Solicitor General of India), High Court for the State of Telangana at Hyderabad. [OPUC]
4. Two CD Copies.

BSK

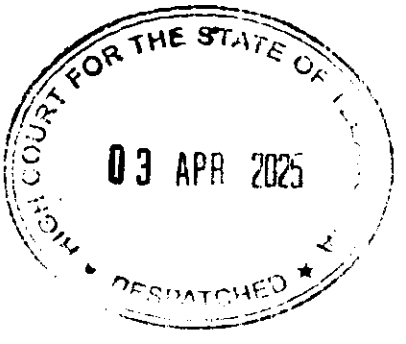
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HIGH COURT

DATED:19/02/2025

ORDER

WP.No.3841 of 2025



DISMISSING THE WRIT PETITION
AS WITHDRAWN
WITHOUT COSTS

7
6/2
6/3/25