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

TUESDAY, THE FOURTH 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: 6543 OF 2025

Between:

M/s. RKS Trading Company, #6-4-80, Adarsh Nagar, Kattedhan, Hyderabad. Rep. by its Proprietrix Smt. Sangeetha Kedia.

...PETITIONER

AND

1. The Deputy State Tax Officer, Rajendranagar-1 Circle, Rajendranagar, R.R District.
2. The Assistant Commissioner(ST), Rajendranagar-1 Circle, Rajendranagar, R.R District
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 Wirt of Mandamus or any other appropriate Writ or order or direction declaring the action of the 1st respondent in detaining the conveyance vide bearing No. GJ15YY7820 along with goods(WANOL) and issuing notice in Form GST MOV 07 under section 129(3) of the CGST Act, 2017 demanding 200% of tax and penalty of Rs.5,19,636/- which is equallent to 200% of tax amount, as arbitrary, contrary to the provisions of the CGST Act/TGST Act, 2017, the same is in violation of principles of natural justice, without jurisdiction and consequently set aside the notice in Form GST MOV-07 dated 27.02.2025 as null and void, not valid in the eye of law.

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 direct the 1st respondent to release the conveyance bearing No. GJ15YY7820 along with the goods forthwith by suspending the notice in Form GST MOV 07 dt.

27.02.2025, 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 REPRESENTING FOR SRI VENKATRAM REDDY MANTUR

Counsel for the Respondents: SRI SWAROOP OORILLA, 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.6543 of 2025

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

Sri Shaik Jeelani Basha, learned counsel represents Sri Venkatram Reddy Mantur, learned counsel for the petitioner and Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, for the respondents.

2. The petitioner is aggrieved by the impugned show cause notice dated 27.02.2025. The petitioner has already filed reply on 01.03.2025. Respondent No.1 has not yet taken decision on the said show cause notice after submission of reply by the petitioner.

3. Learned Special Government Pleader for State Tax submits that respondent No.1 will take a decision on the aforesaid show cause notice within seven days from today.

4. At this stage, in our opinion, the petition is premature. If the petitioner is aggrieved by the outcome of the aforesaid show cause notice, it may file appropriate proceedings before appropriate authority.

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5. With aforesaid 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/-T. JAYASREE
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Deputy State Tax Officer, Rajendranagar-1 Circle, Rajendranagar, R.R District.
2. The Assistant Commissioner(ST), Rajendranagar-1 Circle, Rajendranagar, R.R District
3. The Principal Secretary, Revenue (CT) Department, The State of Telangana, Telangana Secretariat, Hyderabad.
4. One CC to SRI VENKATRAM REDDY MANTUR, Advocate [OPUC]
5. Two CCs to SRI SWAROOP OORILLA, SPL. GP for State Tax, High Court for the State of Telangana. [OUT]
6. Two CD Copies

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HIGH COURT

DATED:04/03/2025



ORDER

WP.No.6543 of 2025

DISPOSING OF THE WRIT PETITION WITHOUT COSTS

(9) PA
24/3/25