[3411]

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

TUESDAY, THE TWENTIETH DAY OF AUGUST
TWO THOUSAND AND TWENTY FOUR

PRESENT

THE HONOURABLE SRI JUSTICE SUJOY PAUL
AND
THE HONOURABLE SRI JUSTICE NAMAVARAPU RAJESHWAR RAO

WRIT PETITION Nos.19819, 19836, 19873, 20039, 20053 AND 20144 OF 2024

WRIT PETITION NO: 19819 OF 2024

Between:

M/s. Bengal Cold Rollers Private Limited, 2-3-577/2, 1St Floor, Sree Sai Complex, Minister Road, Secunderabad Telangana - 500003 Rep. by its Director Mr.Saurabh Agarwal

...PETITIONER

AND

1. The Assistant Commissioner (ST) (FAC), Basheerbagh-Nampally-1 Circle, Hyderabad.
2. The Superintendent of Central Tax, Kothur Range, Kothur, Shamshabad Division, Ranga Reddy Commissionerate, Hyderabad.
3. The Assistant Commissioner (ST), Gowliguda-Osmangunj Circle, Hyderabad.
4. The Assistant Commissioner (ST), Basheerbagh-Nampally-1 Circle, Hyderabad.
5. The Joint Commissioner, (ST), Abids Division, Hyderabad, Telangana.
6. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad.
7. The Union of India, Rep. by its Secretary, Ministry of Finance, North Block, New Delhi - 110 001.

...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

(i) The action of the 1st Respondent in passing the Assessment Proceedings, dated 19.06.2024 issued under Section 74 of the TSGST / CGST Acts 2017 and Summary of the Order in Form GST DRC-07, dated 19.06.2024, without authorisation as contemplated under Section 67 of the TSGST / CGST Act 2017, as arbitrary, contrary to law, without jurisdiction and in violation of Principles of Natural Justice;

(ii) The action of the 5th Respondent in issuing authorization under Section 67 of the TSGST/CGST Acts, 2017 to the 3rd and 4th Respondents in Form GST INS-1, dated 24.12.2023 and 26.12.2023, without Document Identification Number (DIN), therefore, the authorisation issued by the 5th Respondent is not valid and without assigning any reasons before invoking Section 67 of the CGST/TSGST Act 2017, by the 5th Respondent is also not valid in the Eye of Law.

(iii) The action of the Respondents in issuing, the Show Cause Notice Form GST DRC-01 dated 23.01.2024, Assessment Proceedings dated 19.06.2024, Order under Section 74 of the TSGST/CGST Act 2017, Summary of the Order in Form GST DRC-07, for the tax period 2021-22 under the TSGST/CGST Act 2017, without DIN, levying Tax, Interest and Penalty under the Provisions of TSGST/CGST Act 2017, is not valid in the Eye of Law, pray to quash all the proceeding arising out of Invalid Authorization for Inspection and search in Form GST INS -01 Dated 24.12.2023 and 26.12.2023 and set aside all the subsequent proceedings such as the Order, dated 19.06.2024, Summary of the Order in Form GST DRC-07, dated 19.06.2024, Assessment Proceedings, dated 19.06.2024 passed by the 1st Respondent and all

other proceedings passed by the Respondents, as null and void, in the interest of Justice and Equity.

(iv) The action of the 1st Respondent without issuing Statutory Notice in Form GST DRC-01A as contemplated under Rule 142 of the TSGST / CGST Rule 2017, passing. Proceedings is contrary to the decision of the Hon'ble Court in W.P.No.8160/2024, dated 10.06.2024,

(v) The action of the 1st Respondent, without providing photo copies of the books of accounts and records collected / seized from the Petitioner on 24.12.2023 and 26.12.2023 by the 3rd and 4th Respondents, directing the Petitioner to file objections, is not justified, not valid in the eye of law and without Authority of Law.

(vi) The action of the 1st Respondent in directing, the Petitioner to pay the alleged Tax, Interest and Penalty, within 30 days, though the Petitioner has time three months as per Section 107 of the TSGST/CGST Act 2017 to prefer a statutory appeal, is arbitrary, contrary to law and in violation of Principles of Natural Justice and Rule of Law, and consequently set aside the Assessment Proceedings passed by the 1st Respondent, dated 19.06.2024 served on the Petitioner on 21.06.2024 by Speed Post, as null and void.

IA NO: 1 OF 2024

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 Assessment Proceedings, dated 19.06.2024, Order, dated 19.06.2024 passed under Section 74 of the TSGST/CGST Act 2017 and Summary of the Order in Form GST DRC-07, dated 19.06.2024 for the tax period 2021-22, under the TSGST/CGST Act 2017, served on the Petitioner on

21.06.2024, pending disposal of the above Writ Petition, as otherwise, the Petitioner will be put to severe loss and hardship.

WRIT PETITION NO: 19836 OF 2024

Between:

M/s. Bengal Cold Rollers Private Limited, 2- 3- 577/2, 1st Floor, Sree Sai Complex, Minister Road, Secunderabad Telangana - 500003 Rep. by its Director Mr. Saurabh Agarwal

...PETITIONER

AND

1. The Assistant Commissioner (ST) (FAC), Basheerbagh- Nampally- 1 Circle, Hyderabad.
2. The Superintendent of Central Tax, Kothur Range, Kothur, Shamshabad Division, Ranga Reddy Commissionerate, Hyderabad
3. The Assistant Commissioner (ST), Gowliguda-Osmangunj Circle, Hyderabad.
4. The Assistant Commissioner (ST), Basheerbagh-Nampally-1 Circle, Hyderabad.
5. The Joint Commissioner, (ST), Abids Division, Hyderabad, Telangana.
6. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad.
7. The Union of India, Rep. by its Secretary, Ministry of Finance, North Block, New Delhi - 110 001.

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(i) The action of the 1st Respondent in passing the Assessment Proceedings, dated 19. 06. 2024 issued under Section 74 of the TSGST / CGST Acts 2017 and Summary of the Order in Form GST DRC- 07, dated 19. 06. 2024, without authorisation as contemplated under Section 67 of the TSGST / CGST Act 2017, as arbitrary, contrary to law, without jurisdiction and in violation of Principles of Natural Justice

(ii) The action of the 5th Respondent in issuing authorization under Section 67 of the TSGST/CGST Acts, 2017 to the 3rd and 4th Respondents in Form GST INS-1, dated 24. 12. 2023 and 26. 12. 2023, without Document Identification Number (DIN), therefore, the authorisation issued by the 5th Respondent is not valid and without assigning any reasons before invoking Section 67 of the CGST/TSGST Act 2017, by the 5th Respondent is also not valid in the Eye of Law.

(iii) The action of the Respondents in issuing the Show Cause Notice Form GST DRC- 01 dated 23. 01. 2024, Assessment Proceedings dated 19. 06. 2024, Order under Section 74 of the TSGST / CGST Act 2017, Summary of the Order in Form GST DRC- 07, for the tax period 2019-20 under the TSGST / CGST Act 2017, without DIN, levying Tax, Interest and Penalty under the Provisions of TSGST / CGST Act 2017, is not valid in the Eye of Law, pray to quash all the proceeding arising out of Invalid Authorization for Inspection and search in Form GST INS - 01 Dated 24. 12. 2023 and 26. 12. 2023 and set aside all the subsequent proceedings such as the Order, dated 19. 06. 2024, Summary of the Order in Form GST DRC- 07, dated 19. 06. 2024, Assessment Proceedings, dated 19. 06. 2024 passed by the 1st Respondent and all other proceedings passed by the Respondents, as null and void, in the interest of Justice and Equity.

(iv) The action of the 1st Respondent without issuing Statutory Notice in Form GST DRC- 01A as contemplated under Rule 142 of the TSGST / CGST Rule 2017, passing Proceedings is contrary to the decision of the Honble Court in W. P. No. 8160/2024, dated 10. 06. 2024

(v) The action of the 1st Respondent, without providing photo copies of the books of accounts and records collected / seized from the Petitioner on

24. 12. 2023 and 26. 12. 2023 by the 3rd and 4th Respondents, directing the Petitioner to file objections, is not justified, not valid in the eye of law and without Authority of Law.

(vi) The action of the 1st Respondent in directing the Petitioner to pay the alleged Tax, Interest and Penalty, within 30 days, though the Petitioner has time three months as per Section 107 of the TSGST/CGST Act 2017 to prefer a statutory appeal, is arbitrary, contrary to law and in violation of Principles of Natural Justice and Rule of Law and consequently set aside the Assessment Proceedings passed by the 1st Respondent, dated 19. 06. 2024 served on the Petitioner on 21. 06 2024 by Speed Post, as null and void.

IA NO: 1 OF 2024

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 Assessment Proceedings, dated 19.06.2024, Order, dated 19.06.2024 passed under Section 74 of the TSGST/CGST Act 2017 and Summary of the Orcer in Form GST DRC-07, dated 19.06.2024 for the tax period 2019-20, under the TSGST/CGST Act 2017, served on the Petitioner on 21.06. 2024, pending disposal of the above Writ Petition, as otherwise, the Petitioner will be put to severe loss and hardship.

WRIT PETITION NO: 19873 OF 2024

Between:

M/s.Bengal Cold Rollers Private Limited, 2-3-577/2, 1st Floor, Sree Sai Complex, Minister Road. Secunderabad Telangana - 500003 Rep. by its Director Mr.Saurabh Agarwal

...PETITIONER

AND

1. The Assistant Commissioner (ST) (FAC), Basheerbagh-Nampally-1 Circle, Hyderabad.

2. The Superintendent of Central Tax, Kothur Range, Kothur, Shamshabad Division, Ranga Reddy Commissionerate, Hyderabad.
3. The Assistant Commissioner (ST), Gowliguda-Osmangunj Circle, Hyderabad.
4. The Assistant Commissioner (ST), Basheerbagh-Nampally-1 Circle, Hyderabad.
5. The Joint Commissioner,(ST), Abids Division, Hyderabad, Telangana.
6. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad.
7. The Union of India, Rep. by its Secretary, Ministry of Finance, North Block, New Delhi - 110 001.

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(i) The action of the 1st Respondent in passing the Assessment Proceedings, dated 19.06.2024 issued under Section 74 of the TSGST / CGST Acts 2017 and Summary of the Order in Form GST DRC-07, dated 19.06.2024, without authorisation as contemplated under Section 67 of the TSGST / CGST Act 2017, as arbitrary, contrary to law, without jurisdiction and in violation of Principles of Natural Justice,

(ii) The action of the 5th Respondent in issuing authorization under Section 67 of the TSGST/CGST Acts. 2017 to the 3rd and 4th Respondents in Form GST INS-1, dated 24.12.2023 and 26.12.2023, without Document Identification Number (DIN), therefore, the authorisation issued by the 5th Respondent is not valid and without assigning any reasons before invoking Section 67 of the CGST/TSGST Act 2017, by the 5th Respondent is also not valid in the Eye of Law.

(iii) The action of the Respondents in issuing the Show Cause Notice Form GST DRC-01 dated 23.01.2024, Assessment Proceedings dated

19.06.2024, Order under Section 74 of the TSGST/COST Act 2017, Summary of the Order in Form GST DRC-07, for the tax period 2018-19 under the TSGST/CGST Act 2017, without DIN, levying Tax, Interest and Penalty under the Provisions of TSGST/CGST Act 2017, is not valid in the Eye of Law, pray to quash all the proceeding arising out of Invalid Authorization for Inspection and search in Form GST INS-01 Dated 24.12.2023 and 26.12.2023 and set aside all the subsequent proceedings such as the Order, dated 19.06.2024, Summary of the Order in Form GST DRC-07, dated 19.06.2024, Assessment Proceedings, dated 19.06.2024 passed by the 1st Respondent and all other proceedings passed by the Respondents, as null and void, in the interest of Justice and Equity.

(iv) The action of the 1St Respondent without issuing Statutory Notice in Form GST DRC-01A as contemplated under Rule 142 of the TSGST/ CGST Rule 2017, passing Proceedings is contrary to the decision of the Honorable Court in W.P.No.8160/2024, dated 10.06.2024,

(v) The action of the 1st Respondent, without providing photo copies of the books of accounts and records collected / seized from the Petitioner on 24.12.2023 and 26.12.2023 by the 3rd and 4th Respondents, directing the Petitioner to file objections, is not justified, not valid in the eye of law and without Authority of Law.

(vi) The action of the 1st Respondent in directing the Petitioner to pay the alleged Tax, Interest and Penalty, within 30 days, though the Petitioner has time three months as per Section 107 of the TSGST/CGST Act 2017 to prefer a statutory appeal, is arbitrary, contrary to law and in violation of Principles of Natural Justice and Rule of Lary, and consequently set aside the Assessment Proceedings passed by the 1st Respondent,

dated 19.06.2024 served on the Petitioner on 21.06.2024 by Speed Post, as null and void.

IA NO: 1 OF 2024

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 Assessment Proceedings, dated 19.06.2024, Order, dated 19.06.2024 passed under Section 74 of the TSGST/CGST Act 2017 and Summary of the Order in Form GST DRC-07, dated 19.06.2024 for the tax period 2018-19, under the TSGST/CGST Act 2017, served on the Petitioner on 21.06.2024, pending disposal of the above Writ Petition, as otherwise, the Petitioner will be put to severe loss and hardship.

WRIT PETITION NO: 20039 OF 2024

Between:

M/s.Bengal Cold Rollers Private Limited, 2-3-577/2, 1st Floor, Sree Sai Complex, Minister Road, Secunderabad Telangana - 500003 Rep. by its Director Mr.Saurabh Agarwal

...PETITIONER

AND

1. The Assistant Commissioner (ST) (FAC), Basheerbagh-Nampally-1 Circle, Hyderabad.
2. The Superintendent of Central Tax, Kothur Range, Kothur, Shamshabad Division, Ranga Reddy Commissionerate, Hyderabad.
3. The Assistant Commissioner (ST), Gowliguda-Osmangunj Circle, Hyderabad.
4. The Assistant Commissioner (ST), Basheerbagh-Nampally-1 Circle, Hyderabad.
5. The Joint Commissioner, (ST), Abids Division, Hyderabad, Telangana.
6. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad.
7. The Union of India, Rep. by its Secretary, Ministry of Finance, North Block, New Delhi - 110 001.

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(i) The action of the 1st Respondent in passing the Assessment Proceedings, dated 19.06.2024 issued under Section 74 of the TSGST / CGST Acts 2017 and Summary of the Order in Form GST DRC-07, dated 19.06.2024, without authorisation as contemplated under Section 67 of the TSGST / CGST Act 2017, as arbitrary, contrary to law, without jurisdiction and in violation of Principles of Natural Justice

(ii) The action of the 5th Respondent in issuing authorization under Section 67 of the TSGST/CGST Acts, 2017 to the 3rd and 4th Respondents in Form GST INS-1, dated 24.12.2023 and 26.12.2023, without Document Identification Number (DIN), therefore, the authorisation issued by the 56 Respondent is not valid and without assigning any reasons before invoking Section 67 of the CGST/TSGST Act 2017, by the 5th Respondent is also not valid in the Eye of Law.

(iii) The action of the Respondents in issuing the Show Cause Notice Form GST DRC-01 dated 23.01.2024, Assessment Proceedings dated 19.06.2024, Order under Section 74 of the TSGST/CGST Act 2017, Summary of the Order in Form GST DRC-07, for the tax period 2022-23 under the TSGST/CGST Act 2017, without DIN, levying Tax, Interest and Penalty under the Provisions of TSGST/CGST Act 2017, is not valid in the Eye of Law, pray to quash all the proceeding arising out of Invalid Authorization for Inspection and search in Form GST INS -01 Dated 24.12.2023 and 26.12.2023 and set aside all the subsequent proceedings such as the Order, dated 19.06.2024, Summary of the Order in Form GST DRC-07, dated 19.06.2024, Assessment Proceedings, dated 19.06.2024 passed by the 151 Respondent and all

other proceedings passed by the Respondents, as null and void, in the interest of Justice and Equity.

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WRIT PETITION NO: 20053 OF 2024

Between:

M/s.Bengal Cold Rollers Private Limited, 2-3-577/2, 1st Floor, Sree Sai Complex, Minister Road, Secunderabad Telangana - 500003 Rep. by its Director Mr.Saurabh Agarwal

...PETITIONER

AND

1. The Assistant Commissioner (ST) (FAC), Basheerbagh-Nampally-1 Circle, Hyderabad.
2. The Superintendent of Central Tax, Kothur Range, Kothur, Shamshabad Division, Ranga Reddy Commissionerate, Hyderabad.
3. The Assistant Commissioner (ST), Gowliguda-Osmangunj Circle, Hyderabad.
4. The Assistant Commissioner (ST), Basheerbagh-Nampally-1 Circle, Hyderabad.
5. The Joint Commissioner,(ST), Abids Division, Hyderabad, Telangana.
6. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad.
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(ii) The action of the 5th Respondent in issuing authorization under Section 67 of the TSGST/CGST Acts, 2017 to the 3rd and 4th Respondents in

Form GST INS-1, dated 24.12.2023 and 26.12.2023, without Document Identification Number (DIN), therefore, the authorisation issued by the 5th Respondent is not valid and without assigning any reasons before invoking Section 67 of the CGST/TSGST Act 2017, by the 5th Respondent is also not valid in the Eye of Law.

(iii) The action of the Respondents in issuing the Show Cause Notice Form GST DRC-01 dated 23.01.2024, Assessment Proceedings dated 19.06.2024, Order under Section 74 of the TSGST/CGST Act 2017, Summary of the Order in Form GST DRC-07, for the tax period 2023-24(Upto Dec23) under the TSGST/CGST Act 2017, without DIN, levying Tax, Interest and Penalty under the Provisions of TSGST/CGST Act 2017, is not valid in the Eye of Law, pray to quash all the proceeding arising out of Invalid Authorization for Inspection and search in Form GST INS -01 Dated 24.12.2023 and 26.12.2023 and set aside all the subsequent proceedings such as the Order, dated 19.06.2024, Summary of the Order in Form GST DRC-07, dated 19.06.2024, Assessment Proceedings, dated 19.06.2024 passed by the 1st Respondent and all other proceedings passed by the Respondents, as null and void, in the interest of Justice and Equity.

(iv) The action of the 1St Respondent without issuing Statutory Notice in Form GST DRC-01A as contemplated under Rule 142 of the TSGST/CGST Rule 2017, passing Proceedings is contrary to the decision of the Hon'ble Court in W.P.No.8160/2024, dated 10.06.2024

(v) The action of the 1st Respondent, without providing photo copies of the books of accounts and records collected/seized from the Petitioner on 24.12.2023 and 26.12.2023 by the 3rd and 4th Respondents, directing

the Petitioner to file objections, is not justified, not valid in the eye of law and without Authority of Law.

(vi) The action of the 1st Respondent in directing the Petitioner to pay the alleged Tax, Interest and Penalty, within 30 days, though the Petitioner has time three months as per Section 107 of the TSGST/CGST Act 2017 to prefer a statutory appeal, is arbitrary, contrary to law and in violation of Principles of Natural Justice and Rule of Law and consequently set aside the Assessment Proceedings passed by the 1st Respondent, dated 19.06.2024 served on the Petitioner on 21.06.2024 by Speed Post, as null and void.

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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 Assessment Proceedings, dated 19.06.2024, Order, dated 19.06.2024 passed under Section 74 of the TSGST/CGST Act 2017 and Summary of the Order in Form GST DRC-07, dated 19.06.2024 for the tax period 2023-24(Upto Dec '23), under the TSGST/CGST Act 2017, served on the Petitioner on 21.06.2024, pending disposal of the above Writ Petition, as otherwise, the Petitioner will be put to severe loss and hardship.

WRIT PETITION NO: 20144 OF 2024

Between:

M/s.Bengal Cold Rollers Private Limited, 2-3-577/2, 1St Floor, Sree Sai Complex, Minister Road, Secunderabad Telangana - 500003 Rep. by its Director Mr.Saurabh Agarwal

...PETITIONER

AND

1. The Assistant Commissioner (ST) (FAC), Basheerbagh-Nampally-1 Circle, Hyderabad.

2. The Superintendent of Central Tax, Kothur Range, Kothur, Shamshabad Division, Ranga Reddy Commissionerate, Hyderabad.
3. The Assistant Commissioner (ST), Gowliguda-Osmangunj Circle, Hyderabad.
4. The Assistant Commissioner (ST), Basheerbagh-Nampally-1 Circle, Hyderabad.
5. The Joint Commissioner,(ST), Abids Division, Hyderabad, Telangana.
6. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad.
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(i) The action of the 1St Respondent in passing the Assessment Proceedings, dated 19.06.2024 issued under Section 74 of the TSGST/ CGST Acts 2017 and Summary of the Order in Form GST DRC-07, dated 19.06.2024, without authorisation as contemplated under Section 67 of the TSGST / CGST Act 2017, as arbitrary, contrary to law, without jurisdiction and in violation of Principles of Natural Justice

(ii) The action of the 5th Respondent in issuing authorization under Section 67 of the TSGST/CGST Acts, 2017 to the 3rd and 4th Respondents in Form GST INS-1, dated 24.12.2023 and 26.12.2023, without Document Identification Number (DIN), therefore, the authorisation issued by the 5th Respondent is not valid and without assigning any reasons before invoking Section 67 of the CGST/TSGST Act 2017, by the 5th Respondent is also not valid in the Eye of Law.

(iii) The action of the Respondents in issuing the Show Cause Notice Form GST DRC-01 dated 23.01.2024, Assessment Proceedings dated

19.06.2024, Order under Section 74 of the TSGST/CGST Act 2017, Summary of the Order in Form GST DRC-07, for the tax period 2020-21 under the TSGST / CGST Act 2017, without DIN, levying Tax, Interest and Penalty under the Provisions of TSGST/CGST Act 2017, is not valid in the Eye of Law, pray to quash all the proceeding arising out of Invalid Authorization for Inspection and search in Form GST INS -01 Dated 24.12.2023 and 26.12.2023 and set aside all the subsequent proceedings such as the Order, dated 19.06.2024, Summary of the Order in Form GST DRC-07, dated 19.06.2024, Assessment Proceedings, dated 19.06.2024 passed by the 1st Respondent and all other proceedings passed by the Respondents, as null and void, in the interest of Justice and Equity.

(iv) The action of the 1st Respondent without issuing Statutory Notice in Form GST DRC-01A as contemplated under Rule 142 of the TSGST/ CGST Rule 2017, passing Proceedings is contrary to the decision of the Hon'ble Court in W.P.No.8160/2024, dated 10.06.2024

(v) The action of the 1st Respondent, without providing photo copies of the books of accounts and records collected/seized from the Petitioner on 24.12.2023 and 26.12.2023 by the 3rd and 4th Respondents, directing the Petitioner to file objections, is not justified, not valid in the eye of law and without Authority of Law.

(vi) The action of the 1st Respondent in directing the Petitioner to pay the alleged Tax, Interest and Penalty, within 30 days, though the Petitioner has time three months as per Section 107 of the TSGST/CGST Act 2017 to prefer a statutory appeal, is arbitrary, contrary to law and in violation of Principles of Natural Justice and Rule of Law and consequently set aside the Assessment Proceedings passed by the 1st Respondent,

dated 19.06.2024 served on the Petitioner on 21.06.2024 by Speed Post, as null and void.

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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 Assessment Proceedings, dated 19.06.2024, Order, dated 19.06.2024 passed under Section 74 of the TSGST/CGST Act 2017 and Summary of the Order in Form GST DRC-07, dated 19.06.2024 for the tax period 2020-21, under the TSGST/CGST Act 2017, served on the Petitioner on 21.06.2024, pending disposal of the above Writ Petition, as otherwise, the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner in all the Writ Petitions: SRI SHAIK JEELANI BASHA

Counsel for the Respondents No.1, 3 to 6 in all the Writ Petitions:
SPECIAL GOVERNMENT PLEADER FOR STATE TAX

Counsel for the Respondent No.2 in all the Writ Petitions:
Mr. DOMINIC FERNANDES, SENIOR S.C. FOR CBIC

Counsel for the Respondent No.7 in all the Writ Petitions:
SRI GADI PRAVEEN KUMAR, DEPUTY SOLICITOR GENERAL OF INDIA

The Court made the following: COMMON ORDER

THE HONOURABLE SRI JUSTICE SUJOY PAUL

AND

THE HONOURABLE SRI JUSTICE NAMAVARAPU RAJESHWAR RAO

WRIT PETITION Nos.19819, 19836, 19873, 20039, 20053 and 20144 of 2024

COMMON ORDER *(per Hon'ble SP,J)*

Sri Shaik Jeelani Basha, learned counsel for the petitioners, seeks permission of this Court to withdraw these Writ Petitions with liberty to file properly constituted petitions.

2. Permission as sought for is accorded.

3. Accordingly, this Writ Petitions are dismissed as withdrawn with liberty prayed for. No costs.

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

Sd/- K. SREE RAMA MURTHY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. One CC to SRI SHAIK JEELANI BASHA, Advocate [OPUC]
2. Two CCs to Special Government Pleader for State Tax, High Court for the State of Telangana at Hyderabad [OUT]
3. One CC to Mr. DOMINIC FERNANDES, SENIOR S.C. for CBIC [OPUC]
4. One CC to SRI GADI PRAVEEN KUMAR, Deputy Solicitor General of India [OPUC]
5. Two CD Copies

MP.

HIGH COURT

DATED:20/08/2024



COMMON ORDER

W.P.Nos.19819, 19836, 19873, 20039, 20053 AND 20144 OF 2024

DISMISSING THE WRIT PETITIONS AS WITHDRAWN WITHOUT COSTS

8
L.B
W/11/24