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

WEDNESDAY ,THE TWENTY SIXTH 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: 8964 OF 2025

Between:

M/s. Naskon Associates LLP, Having its address at 8-5-121/19/38, Mailardevpally, Bandlaguda Village, Hyderabad, Telangana Represented by its Authorized Signatory, Shilpa Banda, W/o. V Satish, Aged about 44 Years, R/o. Plot No 1235, Road No 60, Jubilee hills, Hyderabad

...PETITIONER

AND

1. The Assistant Commissioner of State Tax, Madhapur -3 Circle, Madhapur Division, Hyderabad
2. 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 in the nature of a writ of certiorari quashing the Show Cause Notice dated 05-08-2024 bearing Reference No. ZD360824014705C issued u/s. 74 along with its attachment and the consequent Order passed u/s. 74 dated 04-02-2025 in Form DRC 07 bearing Reference No. ZD360225009062X and its attachment dated 03-02-2025 as the same are void, illegal, arbitrary without jurisdiction and non est in the eye of law and consequently set aside the same

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 all further action including collection of tax pursuant to the Show Cause Notice dated 05-08-2024 bearing Reference No. ZD360824014705C issued u/s. 74 along with its attachment and the consequent Order passed u/s. 74 dated 04-02-2025 in Form DRC 07 bearing Reference No. ZD360225009062X and its attachment dated 03-02-2025

Counsel for the Petitioner: SRI. M. NAGA DEEPAK

Counsel for the Respondents: 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.8964 of 2025

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

Sri M. Naga Deepak, learned counsel for the petitioner and Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, for the respondents.

2. With the consent, finally heard.

3. During the course of hearing, learned counsel for the parties reached to a consensus. It is agreed that the petitioner took an objection before the original authority regarding jurisdiction based on the Returns from April, 2017-June-2017 and urged that the said period relates to pre-GST era and therefore, the authority has no jurisdiction. Learned authority did not agree with the petitioner's contention on the ground that the petitioner has not produced any documentary evidence in support thereof. It is agreed that the impugned order dated 04.02.2025 may be set aside and the matter may be restored in the file of the original authority. The petitioner may be permitted to file relevant documents within fifteen days. The original

authority, after giving personal hearing to the petitioner, may decide the matter afresh.

4. In view of consensus arrived at, the impugned order dated 04.02.2025 is set aside. The petitioner shall appear before respondent No.1 on 02.04.2025 at 11:30 A.M. for which, no separate notice will be required to be issued and submit the relevant documents. Thereafter, the said authority shall rehear the petitioner on a convenient date and pass a fresh order in accordance with law.

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/-V.KAVITHA
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Assistant Commissioner of State Tax, Madhapur -3 Circle, Madhapur Division, Hyderabad
2. The Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana
3. Two CCs to SPECIAL GOVERNMENT PLEADER FOR STATE TAX, High Court for the State of Telangana, at Hyderabad [OUT]
4. One CC to SRI. M. NAGA DEEPAK, Advocate [OPUC]
5. Two CD Copies

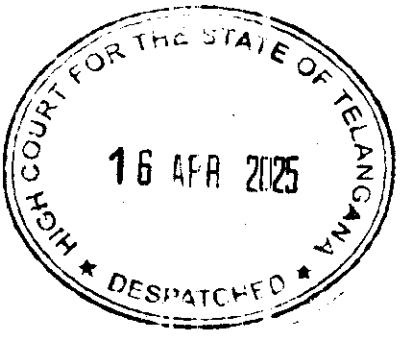
B M
LS

HIGH COURT

DATED:26/03/2025

ORDER

WP.No.8964 of 2025



DISPOSING OF THE WRIT PETITION WITHOUT COSTS

(8) M.T 11/4/25