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

FRIDAY, THE TWENTY FIRST 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 NOs: 8405 and 8522 OF 2025

WRIT PETITION NO: 8405 OF 2025

Between:

M/s. Bhavani Constructions, Represented by Mr. Madhusudan Reddy, S/o. Malla Reddy, Aged 50 Years, Occ- Business R/o. 40143/1A, Prashanthnagar, Raghavendranagar, Siddipet, Telangana - 502103

...PETITIONER

AND

1. The Assistant Commissioner (ST), Siddipet Circle, Nizamabad Division Telangana
2. Commissioner of State Taxes, Commercial Tax Buildings, Nampally, 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 pass a writ order or direction, more particularly in the nature of a writ of mandamus declaring the Order u/s. 73 of the CGST Act dated 23-08-2024 in Form GST DRC 07 bearing Reference No. ZD360824089565R along with proceedings dated 23-08-2024 u/s. 65 of the CGST Act passed by the Respondent No. 1 as being void, illegal, arbitrary, violative of Articles 14, 19, 21 and 265 of the Constitution of India, violative of principles of natural justice, and without authority of law and consequently set aside the same.

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 collection of tax pursuant to Order u/s. 73 of the CGST Act dated 23-08-2024 in Form GST DRC 07 bearing Reference No. ZD360824089565R along with proceedings dated 23-08-2024 u/s. 65 of the CGST Act.

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 urgent arrear notice dated 01-03-2025 bearing Rc. No. GST/Arrears/2024-25/Bhavani Construction/01 in so far as it pertains to the tax period 2019-20.

Counsel for the Petitioner: SRI M.NAGA DEEPAK

Counsel for the Respondents: SRI T.CHAITANYA KIRAN, AGP, REP. FOR SRI SWAROOP OORILLA, SPL. GP FOR STATE TAX

WRIT PETITION NO: 8522 OF 2025

Between:

M/s. Bhavani Constructions, Represented by Mr. Machusudan Reddy, S/o. Malla Reddy, Aged 50 Years, Occ- Business R/o. 40143/1A, Prashanthnagar, Raghavendranagar, Siddipet, Telangana - 502103

..PETITIONER

AND

1. The Assistant Commissioner (ST), Siddipet Circle, Nizamabad Division Telangana
2. Appellate Joint Commissioner (ST), Secundrabad Division, Hyderabad
3. Commissioner of State Taxes, Commercial Tax Buildings, Nampally, 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 pass a writ order or direction, more particularly in the nature of a writ

of mandamus declaring the order passed by the Respondent No. 1 u/s. 73 of the CGST Act dated 31/12/2023 in Form GST DRC 07 bearing Reference No. ZD361223074898W along with its attachment for the Financial year 2017- 18 as confirmed in Appeal by the Respondent No. 2 vide Order dated 12/02/2025 bearing Order No. ZD360225029436G as being void, illegal, arbitrary, violative of Articles 14, 19, 21 and 265 of the Constitution of India, violative of principles of natural justice, and without authority of law and consequently set aside the same.

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 collection of tax pursuant to order passed by the Respondent No. 1 u/s. 73 of the CGST Act dated 31/12/2023 in Form GST DRC 07 bearing Reference No,. ZD361223074898W along with its attachment for the Financial year 2017-18 as confirmed in Appeal by the Respondent No. 2 vide Order dated 12/02/2025 bearing Order No. ZD360225029436G.

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 urgent arrear notice dated 01/03/2025 hearing Rc.No. GST/Arrears/2024-25/Bhavani Construction/01 in so far as it pertains to the tax period 2017- 18.

Counsel for the Petitioner: SRI M.NAGA DEEPAK

Counsel for the Respondents: SRI T.CHAITANYA KIRAN, AGP, REP. FOR SRI SWAROOP OORILLA, SPL. GP FOR STATE TAX

The Court made the following: COMMON ORDER

THE HON'BLE THE ACTING CHIEF JUSTICE SUJOY PAUL
AND
THE HON'BLE SMT. JUSTICE RENUKA YARA

WRIT PETITON NoS.8405 & 8522 of 2025

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

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

2. Regard being had to the similitude of the questions involved, with the consent, matters were finally heard.

3. The singular prayer raised in both the matters by learned counsel for the petitioner is that while passing the impugned final orders dated 23.08.2024 and 31.12.2023 respectively the respondents have travelled beyond the scope of the show cause notices. For this reason alone, both the impugned final orders must be jettisoned. Further, the only difference in W.P.No.8522 of 2025 is that the petitioner approached this Court against the appellate order dated 12.02.2025 as well. It is canvassed that even the appellate authority has not dealt with the aforesaid aspect whether the

Proper Officer has travelled beyond the scope of show cause notice.

4. Learned Special Government Pleader for State Tax, for the respondents, fairly submitted that while passing the impugned final orders, the concerned authority, indeed, travelled beyond the scope of show cause notice.

5. Therefore, it is agreed by both learned counsel for the parties that both the impugned final orders dated 23.08.2024 and 31.12.2023 respectively as well as the appellate order dated 12.02.2025 in W.P.No.8522 of 2025 may be set aside by reserving liberty to the Proper Officer to pass fresh orders in accordance with law by giving opportunity of personal hearing to the petitioner.

6. In view of consensus arrived at, both the impugned final orders dated 23.08.2024 and 31.12.2023 respectively as well as the appellate order dated 12.02.2025 in W.P.No.8522 of 2025 are **set aside**. The Proper Officer is at liberty to pass fresh orders in accordance with law by giving opportunity of personal hearing to the petitioner.

7. Accordingly, these Writ Petitions are **disposed of**. It is made clear that this Court has not expressed any opinion on merits of the cases. No costs.

Interlocutory applications, if any pending, shall also stand closed.

SD/-P. CH. NAGABHUSHAMBA
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

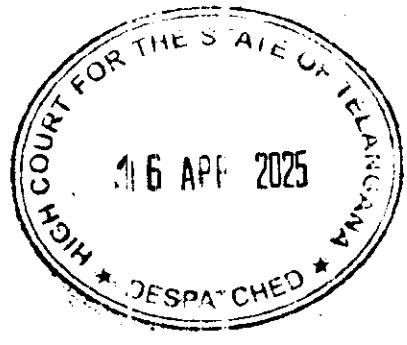
To,

1. The Assistant Commissioner (ST), Siddipet Circle, Nizamabad Division Telangana
2. The Commissioner of State Taxes, Commercial Tax Buildings, Nampally, Hyderabad
3. The Appellate Joint Commissioner (ST), Secundrabad Division, Hyderabad
4. One CC to SRI M.NAGA DEEPAK, Advocate [OPUC]
5. Two CCs to SPL. GP FOR STATE TAX, High Court for the State of Telangana at Hyderabad [OUT]
6. Two CD Copies

BSR
LS

HIGH COURT

DATED: 21/03/2025



COMMON ORDER

WP.Nos.8405 and 8522 of 2025

DISPOSING OF BOTH THE WRIT PETITIONS, WITHOUT COSTS

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S.B

8/4/25