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

WEDNESDAY, THE SECOND DAY OF APRIL
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE THE ACTING CHIEF JUSTICE SUJOY PAUL
AND

THE HONOURABLE SMT JUSTICE RENUKA YARA

WRIT PETITION NO: 30924 OF 2024

Between:

M/s. Starke Rocksand LLP, Plot No. 32 8-3-101 Flat No.101, Srinagar Colony, Hyderabad, Telangana- 500073 Represented by its Designator Partner, Shri. P Puma Chand, S/o P S V Das, Mystic Hills, Green Hills Road, Moosapet, Balanagar, K.v. Rangareddy, Telangana-500018.

.....PETITIONER

AND

1. The Assistant Commissioner (ST), Khairtabad -Somajiguda Circle-II, Punjagutta Division, Mayur Kushal Complex, Abids, Hyderabad – 500001.
2. The Assistant Commissioner (ST), Khairtabad -Somajiguda Circle, Punjagutta Division, Mayur Kushal Complex, Abids, Hyderabad – 500001.
3. State of Telangana, Through Principal Secretary to Government, Revenue Department (Commercial Tax), Hyderabad, Telangana.
4. Union of India, Ministry of Finance, Represented by its Secretary, North Block, New Delhi-110 001.
5. Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi rep by its Commissioner.

.....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 one in the nature of a Writ of Mandamus declaring i. impugned Order vide Ref No. ZD360824141371H dated 30.08.2024 passed by the 1st Respondent under the provisions of CGST/TGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction,

violative of the principles of natural justice apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside the same and pass such further or other order(s) as this Hon'ble Court may deem fit and proper in the circumstances of the case and prayed for condoning the delay based on the merits of the case. ii. that the Notification No. 09/2023-C.T dated 31.03.2023 and Notification No. 56/2023-CT dated 28.12.2023 issued by Respondent No. 4 through Respondent No. 5 and corresponding GO Ms. No. 118 dated 25.08.2023 issued by Respondent No. 3 which extended the time limit for passing the orders, are without authority of law and ultra vires to the section 73(10) of the GST Act 2017 and Section 168A of GST Act, 2017 and violative of articles 14, 19(1)(g) 21 and 265 of the Constitution of India.

I.A.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 stay operation of Order vide Ref No. ZD360824141371H dated 30.08.2024 passed by the Respondent No.1.

Counsel for the Petitioner : SRI MD SHABAZ, ADVOCATE FOR SRI P.VENKAT PRASAD

Counsel for the Respondent Nos.1 to 3 : SRI T.CHAITANYA KIRAN, AGP REPRESENTING SRI SWAROOP OORILLA, LEARNED SPECIAL GOVT PLEADER FOR STATE TAX

Counsel for the Respondent No.5 : M/s G.SAMPADA (SC FOR CENTRAL GOVT)

Counsel for the Respondent No.4 : SRI GADI PRAVEEN KUMAR, DEPUTY SOLICITOR GENERAL OF INDIA

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.30924 of 2024

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

Sri P.Venkat Prasad, learned counsel for the petitioner and Sri T. Chaitanya Kiran, learned Assistant Government Pleader representing Sri Swaroop Oorilla, learned Special Government Pleader for State Tax appearing for respondent Nos.1 to 3.

2. Learned counsel for the petitioner and learned Special Government Pleader for State Tax submitted that since the impugned notice and order are unsigned, the same may be set aside in view of the common order passed in W.P.No.21101 of 2024 & batch, dated 28.02.2025.

3. Accordingly, the impugned notice and order are **set aside**. Liberty is reserved to the respondents to issue fresh show cause notice/order in accordance with law and, for undertaking this exercise afresh, the limitation will not be a hurdle for the respondents.

4. The Writ Petition is **disposed of** without expressing any opinion on the merits of the case. No costs.

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

SD/-K.AMMAJI
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Assistant Commissioner (ST), Khairtabad -Somajiguda Circle-II, Punjagutta Division, Mayur Kushal Complex, Abids, Hyderabad – 500001.
2. The Assistant Commissioner (ST), Khairtabad -Somajiguda Circle, Punjagutta Division, Mayur Kushal Complex, Abids, Hyderabad – 500001.
3. The State of Telangana, Through Principal Secretary to Government, Revenue Department (Commercial Tax), Hyderabad, Telangana.
4. The Secretary, Union of India, Ministry of Finance, North Block, New Delhi-110 001.
5. The Commissioner, Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi.
6. One CC to SRI MD SHABAZ, Advocate [OPUC]
7. One CC to SRI P.VENKAT PRASAD, Advocate (OPUC)
8. One CC to SRI SWAROOP OORILLA, LEARNED SPECIAL GOVT PLEADER FOR STATE TAX, Advocate [OPUC]
9. One CC to M/s G.SAMPADA (SC FOR CENTRAL GOVT) Advocate [OPUC]
10. One CC to SRI GADI PRAVEEN KUMAR, DEPUTY SOLICITOR GENERAL OF INDIA, Advocate (OPUC)
11. Two CD Copies

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HIGH COURT

DATED:02/04/2025



ORDER

WP.No.30924 of 2024

DISPOSING OF THE W.P

WITHOUT COSTS.

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S.h
15/4/25