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

THURSDAY, THE TWENTIETH 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: 35496 OF 2024

Between:

M/s Bhavani Oxides, Rep by its Proprietor Basanthlal Sah, Survey No 63/AA, 64/LUU, Chinna Shivanoor, Chegunta, ChinnaShivanoor, Medak, Telangana, 502255

...PETITIONER

AND

1. The State of Telangana, Represented by its Principal Secretary, Commercial Taxes, Secretariat, Hyderabad.
2. The Commissioner of the Commercial Taxes Department, Telangana State,C.T Complex, Nampally, Hyderabad-500 001.
3. The Deputy Commissioner-2(ST), Enforcement Wing, Office of the CCT, Nampally, Hyderabad.
4. The Joint Commissioner of Central Tax (AE), Medchal GST Commissionerate, Medchal GST Bhavan, 11-4-649/B, Lak di-ka-pool, Hyderabad-500004

...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 direction or Order, more particularly in the nature of a writ of Mandamus or any other appropriate Writ, declaring the impugned order vide Reference No.ZD3608241495046 dated 31-08-2024 as void abinitio and nugatory as the same has been issued inviolation of law, principles of natural justice, being parallel proceeding for the very same issue and thus rendered illegal, arbitrary, violation of principles of natural justice, and violative of Article 19(1)(g) and 300A of the Indian Constitution.

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 grant an interim relief to restrain the Respondents from initiating any action to recover the demands confirmed under the impugned order vide Reference No. ZD360824149506 dated 31-08-2024 pending disposal of this writ petition.

Counsel for the Petitioner: SRI M.UMASHANKAR

Counsel for the Respondent No.1 to 3: SRI T.CHAITANYA KIRAN, AGP, REP. FOR SRI SWAROOP OORILLA, SPL. GP FOR STATE TAX

Counsel for the Respondent No.4: SRI DOMINIC FERNANDES, Sr. SC FOR CBIC

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.35496 of 2024

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

Sri M.Umashankar, learned counsel for the petitioner; Sri T. Chaitanya Kiran, learned Assistant Government Pleader representing Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, for respondent Nos.1 to 3; and Sri Dominic Fernandes, learned Senior Standing Counsel for CBIC, for respondent No.4.

2. With the consent, finally heard.

3. The challenge mounted in this writ petition is to the order dated 31.08.2024, which was passed in consequence of the show cause notice dated 29.05.2024.

4. During the course of hearing, learned counsel for the parties reached to a consensus. It is fairly submitted that the first show cause notice was issued by the Central authorities on 29.07.2022 and on the same subject, the show cause notice by the State

authorities was issued subsequently on 29.05.2024 which resulted into passing of the order dated 31.08.2024. In the teeth of Section 6(2)(b) of the Central Goods and Services Tax Act, 2017, once a particular Government initiates an action prior in time, the other Government on the same subject matter cannot proceed against the assessee. Thus, it is agreed that the impugned order dated 31.08.2024 may be set aside.

5. In view of the consensus arrived at by the learned counsel for the parties, the impugned order dated 31.08.2024 is set aside.

6. Accordingly, the writ petition is disposed of. No order as to costs.

Miscellaneous petitions pending, if any, shall stand closed.

SD/-T. JAYASREE
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Principal Secretary, Commercial Taxes, Secretariat, Hyderabad, State of Telangana.
2. The Commissioner of the Commercial Taxes Department, Telangana State, C.T Complex, Nampally, Hyderabad-500 001.
3. The Deputy Commissioner-2(ST), Enforcement Wing, Office of the CCT, Nampally, Hyderabad.
4. The Joint Commissioner of Central Tax (AE), Medchal GST Commissionerate, Medchal GST Bhavan, 11-4-649/B, Lak di-ka-pool, Hyderabad-500004
5. One CC to SRI M.UMASHANKAR, Advocate [OPUC]
6. One CC to SRI DOMINIC FERNANDES, Sr. SC FOR CBIC [OPUC]
7. Two CCs to SPL. GP FOR STATE TAX, High Court for the State of Telangana at Hyderabad [OUT]
8. Two CD Copies

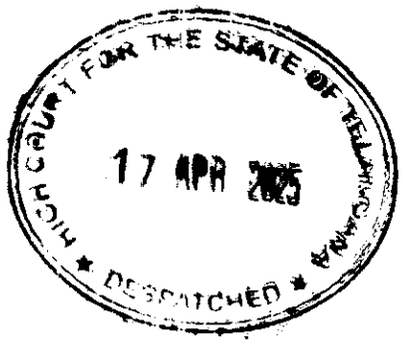
BSR
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HIGH COURT

DATED: 20/03/2025

ORDER

WP.No.35496 of 2024



DISPOSING OF THE WRIT PETITION,

WITHOUT COSTS

PA

3/4/25