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

THURSDAY, THE THIRD 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: 7438 OF 2024

Between:

M/s. Shri Ram Chlorochem Private Limited, Sy No. 180/1 to 15, IDA Kazipally, Jinnaram Manda, Medak, Telangana- 502319. Represented by its Deputy Manager, Shri. Sridhar Eluvaka, S/o Shri Rajaiah Eluvaka, Aged 37 years, R/O. 1-115/1/1, Chandhanagar, Gowthami Nagar, Ranga Reddy District-500050, Telangana.

...PETITIONER

AND

1. The Deputy/Assistant Commissioner (ST), Sangareddy-I, Municipal Complex, 1st Floor, Station Road, Nizamabad, Telangana- 503003.
2. Union of India, Ministry of Finance, Represented by its Secretary, North Block, New Delhi-110 001.
3. State of Telangana, Through Principal Secretary to Government, Revenue Department (Commercial Tax), Hyderabad, Telangana.
4. 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

(i) a writ, order, or direction more particularly one in the nature of a Writ of Mandamus declaring impugned order vide Reference No. ZD361223071452N dated 30.12.2023 by the Respondent No. 1 under the provisions of CGST 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 Honorable Court may deem fit and proper in the circumstances of the case.

(ii) a writ order, or direction more particularly one in the nature of a Writ of Mandamus declaring that the Notification No. 9/2023-C.T. dated 31.03.2023 issued by Respondent No. 2 through Respondent No. 4 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 CGST Act, 2017 and violative of articles 14, 19(1)(g) 21 and 265 of the Constitution of India.

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 stay the operation of order vide Reference No. ZD361223071452N dated 30.12.2023 passed by the Respondent No.1.

Counsel for the Petitioner: SRI M.NAGA DEEPAK

Counsel for the Respondent No.1 & 3: SRI SWAROOP OORILLA, SPL GP FOR STATE TAX

Counsel for the Respondent No.2: SRI B.MUKHERJEE, REP. FOR SRI GADI PRAVEEN KUMAR, DEPUTY SOLICITOR GENERIAL OF INDIA

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.7438 of 2024

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

Sri M. Naga Deepak, learned counsel for the petitioner; Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, for respondent Nos.1 and 3; Sri B. Mukherjee, learned counsel representing Sri Gadi Praveen Kumar, learned Deputy Solicitor General of India, for respondent No.2 and Sri Dominic Ferrnandes, learned Senior Standing Counsel for CBIC, for respondent No.4.

2. Learned counsel for the petitioner seeks permission of this Court to withdraw the writ petition with liberty to the petitioner to file afresh, if occasion arises.

3. The other side has no objection.

4. Accordingly, this Writ Petition is **dismissed as withdrawn** with the liberty prayed for. No costs.

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

SD/-L.LAKSHMI BABU
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. One CC to SRI M.NAGA DEEPAK, Advocate [OPUC]
2. One CC to SRI DOMINIC FERNANDES, Sr. SC FOR CBIC [OPUC]
3. One CC to SRI GADI PRAVEEN KUMAR, DEPUTY SOLICITOR GENERIAL OF INDIA. High Court for the State of Telangana at Hyderabad [OPUC]
4. Two CCs to SPL GP FOR STATE TAX, High Court for the State of Telangana at Hyderabad [OUT]
5. Two CD Copies

BSR
LS

PA

HIGH COURT

DATED:03/04/2025

ORDER

WP.No.7438 of 2024



DISMISSING THE WRIT PETITION AS WITHDRAWN, WITHOUT COSTS

PA
15/4/25

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