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

FRIDAY, THE FOURTH 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: 28000 OF 2024

Between:

M/s. Harshavardhan Reddy Maram, 5 1 627/1/G2, Vinayaka Nivas, Kaviraj Nagar, Khammam, Telangana-507001. Represented by Proprietor, Shri. Maram Harshavardhan Reddy, S/o Maram Bikshama Reddy, Aged 54 years, R/o 5-1-627/1, Vinayaka Nivas, Kaviraj Nagar, Khammam.

.....PETITIONER

AND

1. The Assistant Commissioner (ST), Khamma- III Circle,Warangal Division D.No.11-26-229 and 230 Block-I, Srinivasa Colony, M.G.M.Road, Warangal District, Telangana- 506007.
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. ZD360524014215R dated 30.04.2024 passed 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 Hon'ble 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 the Respondent No.2 through Respondent No. 4 and corresponding GO Ms. No. 118 dated 25.08.2023 issued by the Respondent No.3 and further extended to 31.04.2024 vide Notification No. 56/2023-CT dated 28.12.2023 issued by Respondent No. 2 through Respondent No. 4 and corresponding GO Ms. No.170 dated 30.12.2023 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 CGST 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 impugned order vide Reference No. ZD360524014215R dated 30.04.2024 issued by the Respondent No.1.

Counsel for the Petitioner : SRI V.VEERESHAM

Counsel for the Respondent Nos.1 & 3 : SRI SWAROOP OORILLA, SPECIAL GOVT PLEADER FOR STATE TAX

Counsel for the Respondent No.2 : SRI P.SHASHIDHAR REDDY

Counsel for the Respondent No.4 : SRI DOMINIC FERNANDES, SC FOR STANDING COUNSEL 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.28000 of 2024

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

Sri V. Veeresham, learned counsel for the petitioner; Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, for respondent Nos.1 and 3; Sri P. Shashidhar Reddy, learned Standing Counsel for Central Government, for respondent No.2 and Sri Dominic Fernandes, learned Senior Standing Counsel for CBIC, for respondent No.4.

2. Learned counsel for the petitioner seeks permission of this Court to withdrawn this 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/-P. CH. NAGABHUSHAMBA
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

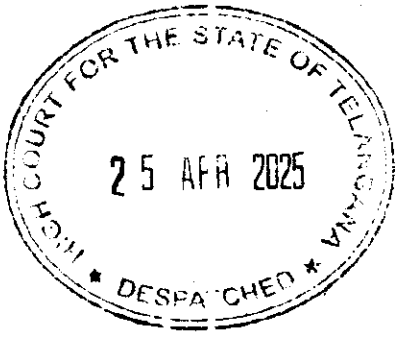
To

1. One CC to SRI V.VEERESHAM, Advocate [OPUC]
2. One CC to SRI DOMINIC FERNANDES, SC FOR STANDING COUNSEL FOR CBIC, Advocate [OPUC]
3. One CC to SRI P.SHASHIDHAR REDDY, Advocate (OPUC)
4. One CC to SRI SWAROOP OORILLA, SPECIAL GOVT PLEADER FOR STATE TAX, Advocate (OPUC)
5. Two CD Copies

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HIGH COURT

DATED:04/04/2025



ORDER

WP.No.28000 of 2024

DISMISSING THE W.P

AS WITHDRAWN WITHOUT COSTS.

PA
16/4/25