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

MONDAY, THE TWENTY FOURTH 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: 5137 OF 2024

Between:

M/s. BNR Sand Manufacturing Unit, H.No.17/1/386/1/88, S N Reddy, Chmapapet, Vyshali Nagar, Hyderabad - 500079,. Rep. by its Managing Partner B.Nanda Reddy

...PETITIONER

AND

1. The Superintendent of Central Tax, Champapet GST Range, 4th Floor, SaiBalaji Arcade, #2-3-908, Co-operative Bank colony. Nagole Village, UppalMandal, RR Dist.
2. The Union of India, Rep. by its Secretary, Ministry of Finance, 3rd Floor, Jeevan Deep Building, SansadMarg, New Delhi - 110001.

...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 of Mandamus or any other appropriate writ or order or direction - to set aside the impugned order with DIN No.20231256YQ000081388B / Order in Original No.14/2023 - ADJN(GST)- SUPDT dated 29.12.2023 and Form GST DRC-07 dated 30.12.2023 passed by the 1st Respondent levying Interest for the period July, 2017 to March, 2018 as illegal, arbitrary, without jurisdiction, contrary to the provisions of the Central. Goods and Services Tax Act, 2017, under Telangana State Goods and Services Tax Act, 2017 and also without following the orders of the Hon'ble Supreme Court in the case of India Cements Ltd, 1990(1) SCC 12 and consequently set aside the same by declaring that the Petitioner is not liable to pay interest/GST on the royalty paid by it to the Government

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 stay of recovery of the demand pursuant to impugned order with DIN No. 20231256YQ000081388B/ Order in Original No.14/2023 - ADJN(GST)-SUPDT dated 29.12.2023 and Form GST DRC-07, dated 30.12.2023 passed by the 1st Respondent for the tax period July, 2017 to March, 2018 under the Central Goods and Services Tax Act, 2017 and also under Telangana State Goods and .Services Tax Act, 2017, pending disposal of Writ Petition as otherwise the Petitioner will be put to severe loss and hardship

IA NO: 2 OF 2024

Between:

M/s. BNR Sand Manufacturing Unit, H.No.17/1/386/1/88, S N Reddy, Chmapapet, Vyshali Nagar, Hyderabad - 500079,. Rep. by its Managing Partner B.Nanda Reddy

...PETITIONER

AND

1. The Superintendent of Central Tax, Champapet GST Range, 4th Floor, SaiBalaji Arcade, #2-3-908, Co-operative Bank colony. Nagole Village, UppalMandal, RR Dist.
2. The Union of India, Rep. by its Secretary, Ministry of Finance, 3rd Floor, Jeevan Deep Building, SansadMarg, New Delhi - 110001.

...RESPONDENTS

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 vacate the Interim Order dated 27.02.2024, in W.P. No. 5137 of 2024

Counsel for the Petitioner: SRI. P N SUNIL KUMAR REDDY

Counsel for the Respondent No.1: Smt. BOKARO SAPNA REDDY (SENIOR SC FOR CBIC)

Counsel for the Respondent No.2: SRI B. MUKHERJEE REP., FOR SRI GADI PRAVEEN KUMAR DY. 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.5137 of 2024

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

Sri P.N. Sunil Kumar Reddy, learned counsel for the petitioner; Smt. B. Sapna Reddy, learned Senior Standing Counsel for CBIC, for respondent No.1 and Sri B. Mukherjee, learned counsel representing Sri Gadi Praveen Kumar, learned Deputy Solicitor General of India, for respondent No.2.

2. For the reasons mentioned in the letter dated 17.03.2025, this Writ Petition is **dismissed as withdrawn** with liberty to the petitioner to file afresh. No costs.

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

SD/-K.AMMAJI
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

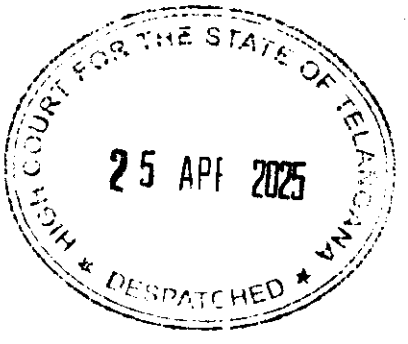
To,

1. One CC to SRI. P N SUNIL KUMAR REDDY Advocate [OPUC]
2. One CC to Smt. BOKARO SAPNA REDDY (SENIOR SC FOR CBIC) [OPUC]
3. One CC to Sri Gadi Praveen Kumar, Deputy Solicitor General of India [OPUC]
4. Two CD Copies

KKS
LS PA

HIGH COURT

DATED:24/03/2025



ORDER

WP.No.5137 of 2024

DISMISSING THE WRIT PETITION AS WITHDRAWN WITHOUT COSTS

(6) PA 10/4/25