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

TUESDAY,THE EIGHTH 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: 10393 OF 2025

Between:

M/s. MRGR Constructions, (Rep. by its Authorised Signatory), Survey No., 2nd Floor, Plot No.266, H.No.3-6-10/3, Vivekanandanagar Colony, Kukatpally, Hyderabad - 500 072.

...PETITIONER

AND

1. Deputy Commissioner (State Tax), STU-2, Abids Division, #5-4-435, 1st Floor, Old Kakatiya Hotel Building, Nampally, Hyderabad.
2. Commissioner of Commercial Taxes, C.T. Complex, Opp. Gandhi Bhavan, Nampally, Hyderabad- 500001
3. State of Telangana, (Rep. by Chief Secretary and Special Chief Secretary to Government (FAC)), State Tax Department, Secretariat, Hyderabad.
4. Union of India, (Rep. by its Secretary (Finance)), North Block, New Delhi- 110 001

...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 by setting aside the show cause notice dated 30.11.2024 and the consequent assessment order dated 28.02.2025 issued by the 1st Respondent under Section 73 of the Central Goods and Services Tax Act, 2017 and the Telangana Goods and Services Tax Act, 2017 for the tax period 2020-21 on account of being without jurisdiction, as being barred by limitation and contrary to the scheme of the CGST Act, 2017 and, against the principles of natural justice

IA NO: 1 OF 2025

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 interim stay of all further proceedings pursuant to the impugned show cause notice dated 30.11.2024 and the consequent assessment order dated 28.02.2025 issued by the 1st Respondent for the tax period 2020-21, pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: SRI. YAMMANURU SIRI REDDY

Counsel for the Respondent Nos.1 to 3: SRI SWAROOP OORILLA Special Govt Pleader for State Tax

Counsel for the Respondent NO.4: 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.10393 of 2025

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

Sri Y. Siri Reddy, learned counsel for the petitioner; Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, for respondent Nos.1 to 3 and Sri B. Mukherjee, learned counsel representing Sri Gadi Praveen Kumar, learned Deputy Solicitor General of India, for respondent No.4.

2. With the consent, finally heard.

3. During the course of hearing, learned counsel for the parties fairly submitted that this matter is similar to W.P.No.9924 of 2025 decided on 03.04.2025 and the matter may be disposed of in terms of said order.

4. In view of consensus arrived at, the writ petition stands **allowed** in terms of the order passed in W.P.No.9924 of 2025 by setting aside the impugned assessment order dated 28.02.2025. No costs.

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

SD-K.SREERAMA MURTHY
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Deputy Commissioner (State Tax), STU-2, Abids Division, 5-4-435, 1st Floor, Old Kakatiya Hotel Building, Nampally, Hyderabad.
2. The Commissioner of Commercial Taxes, C.T. Complex, Opp. Gandhi Bhavan, Nampally, Hyderabad- 500001
3. The Chief Secretary and Special Chief Secretary to Goverr ment (FAC)), State Tax Department, Secretariat, Hyderabad.
4. The Secretary Union of India, ((Finance)), North Block, New Delhi- 110 001
5. One CC to SRI. YAMMANURU SIRI REDDY Advocate [OPUC]
6. One CC to Sri Gadi Praveen Kumar, Deputy Solicitor General of India [OPUC]
7. Two CCs to GP for STATE TAX, High Court for the State of Telangana at Hyderabad. [OUT]
8. Two CD Copies

KKS
LS

HIGH COURT

DATED:08/04/2025



ORDER

WP.No.10393 of 2025

ALLOWING THE WRIT PETITION WITHOUT COSTS

11 copies
19/4/25