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

THURSDAY, THE TENTH 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: 5646 OF 2025**

**Between:**

M/s. Joint Venture of Tata Projects Limited and Raghava Constructions, 1-7-80 to 87, Mithona Towers-1, Prenderghast road, Secunderabad, Hyderabad, Telangana-500 003 I, Suresh Singhvi, S/o Jodhraj Ji Singhvi aged 44 years, R/o. C504 Cloud9 Ahinsa Khand 2 Indirapuram Ghaziabad

**...PETITIONER**

**AND**

1. Assistant Commissioner of State Tax, Begumpet Division, Circle- II, H.No. 6-3-789, 5th Floor Pavani Prestige, Ameerpet, Hyderabad 500 016.
2. Appellate Joint Commissioner of State Tax, Panjagutta Division, Vth Floor, CT Complex, Nampally, Hyderabad - 500 001.
3. Deputy Commissioner of State Tax, Begumpet Division, STU-1, H.No. 6-3-789, 6th Floor Pavani Prestige, Ameerpet, Hyderabad, Telangana- 500 016.
4. State of Telangana, Through Principal Secretary to Government, Revenue Department (Commercial Tax), Hyderabad, Telangana-500 001

**...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, order, or direction more particularly one in the nature of a Writ of Mandamus declaring i. That impugned Order in From GST APL-04 bearing Ref. No. ZD361124032945F dated 27.11.2024 by the Respondent No.2 under the provisions of CGST/TGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction and without authority of law, apart from being violative of Articles 14, 19(1Xg) 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. With direction to consider the rectification application filed and dispose of the same after giving an opportunity of being heard expeditiously as this Hon'ble Court may deem fit and proper in the circumstances of the case. iii. That recovery notice dated 12-12-2024 issued by the Respondent No 1 under the provisions of CGST/TGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction and without authority of law, 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. iv. That arrear notice dated 09-01-2025 issued by the Respondent No. 1 under the provisions of CGST/TGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction and without authority of law, apart from being violative of Articles 14, 19(1Xg) and 265 of the Constitution of India, and to consequently set aside the same.

**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 stay operation of recovery notice dated 12-12-2024 passed by the Respondent No. 1.

**IA NO: 2 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 stay operation of Impugned Order-In-Appeal vide Ref. No. ZD361124032945F dated 27.11.2024 passed by the Respondent No. 2.

**IA NO: 3 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 stay operation of arrear notice dated 09-01-2025 passed by the Respondent No. 1.

**Counsel for the Petitioner : SRI MD SHABAZ**
**Counsel for the Respondents :SRI SWAROOP OORILLA, SPL.G.P for State Tax**
**The Court made the following: ORDER**

**THE HON'BLE THE ACTING CHIEF JUSTICE SUJOY PAUL**
**AND**
**THE HON'BLE SMT. JUSTICE RENUKA YARA**

**WRIT PETITON No.5646 of 2025**

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

Sri Venkata Prasad P., learned counsel represents MD. Shabaz, learned counsel for the petitioner and Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, for the respondents.

2. With the consent, finally heard.

3. During the course of hearing, learned counsel for the parties fairly admitted that the additional submissions (Annexure-P7) filed before the appellate authority were not considered by the appellate authority and therefore, the appellate order dated 27.11.2024 may be set aside and the appellate authority may be directed to pass a fresh order by taking into account the Annexure-P7.

4. In view of consensus arrived at, the impugned appellate order dated 27.11.2024 is **set aside**. The petitioner shall appear before the appellate authority on 23.04.2025 at 11:30 A.M., for which no separate notice will be required to be issued. The

appellate authority shall rehear the petitioner and pass a fresh order in accordance with law duly taking into account the Annexure-P7.

5. The Writ Petition is **disposed of** without expressing any opinion on merits of the case. No costs.

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

**SD/-N. SRIHARI**
**DEPUTY REGISTRAR**

**//TRUE COPY//**

**SECTION OFFICER**

**To,**

1. The Assistant Commissioner of State Tax, Begumpet Division, Circle- II, H.No. 6-3-789, 5th Floor Pavani Prestige, Ameerpet, Hyderabad 500 016.
2. The Appellate Joint Commissioner of State Tax, Panjagutta Division, Vth Floor, CT Complex, Nampally, Hyderabad - 500 001.
3. The Deputy Commissioner of State Tax, Begumpet Division, STU-1, H.No. 6-3-789, 6th Floor Pavani Prestige, Ameerpet, Hyderabad, Telangana- 500 016.
4. The Principal Secretary to Government, Revenue Department (Commercial Tax), State of Telangana, Hyderabad, Telangana-500 001
5. One CC to SRI MD SHABAZ, Advocate. [OPUC]
6. One CC to SRI SWAROOP OORILLA, SPL.G.P for State Tax. [OPUC]
7. Two CD Copies.

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**HIGH COURT**

**DATED:10/04/2025**




**ORDER**

**WP.No.5646 of 2025**

**DISPOSING OF THE WRIT PETITION WITHOUT COSTS**

(9) PA 21/4/25