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

WEDNESDAY, THE TWENTY 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: 1967 OF 2025

Between:

M/s. R. Vidyasagar Rao, represented by its Managing Partner, Mr. Ramadugu Anil, having its Office at 17th Floor, Flat No. 1703, Meenakshi Trident Apartments, Gachibowli, Hyderabad, Ranga Reddy, Telangana - 500032.

...PETITIONER

AND

1. The Joint Commissioner of Central Tax, Ranga Reddy GST Commissionerate, GST Bhavan, H.No.1-98/7143, VIP Hills, Jaihind Enclave, Madhapur, Hyderabad - 500081
2. The Principal Commissioner of Central Tax,, Ranga Reddy GST Commissionerate, GST Bhavan, H.No.1-98/7/43, VIP Hills, Jaihind Enclave, Madhapur, Hyderabad - 500081
3. State of Telangana, represented by the Principal Secretary, Revenue Department (State Tax) Secretariat, Hyderabad - 500004
4. Union of India, Ministry of Finance, Represented by its Secretary, North Block, 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 For the above reasons, it is prayed that the Hon'ble High Court may be pleased to issue a writ, order, or direction particularly one in the nature of a Writ of Mandamus or any other appropriate writ (1) to declare Rules 164(4) and 164(17) of the CGST Rules, 2017 prescribing procedure and conditions for closure of proceedings under section 128A in respect of demands issued under section 73 are ultra vires the Section 73 and Section 128A of the CGST Act, 2017 and also manifestly arbitrary and violative of Article 14 of the Constitution of India, (ii) to declare Para No. 3.2.6 and 3.3.9 of the Circular No. 238/32/2024-GST dated 15-10-2024 are ultra vires the Section 73 and Section 128A of the CGST Act, 2017 and also manifestly arbitrary and violative of Article 14 of the Constitution of India, (iii) declaring that the Order-in-Original No.69/2024-25-Adjn(JC)-GST dated

27.08.2024 passed by the Respondent No. I to the extent of confirming the tax liability along with interest and penalty for the FY 2019-20, as without jurisdiction, erroneous, arbitrary illegal, passed in violation of principles of natural justice and mandatory procedure prescribed under law (iv) declaring that the Show Cause Notice dated 23.05.2024 vide GEXCOM/AE/INV/GST/851/2021-AE-RR, O.R.No.38/2024-25-Adjn(JC)-GST issued by the Respondent No.1 as erroneous, arbitrary, illegal and issued in violation of principles of natural justice and mandatory procedure prescribed under law (v) to set aside the FORM GST DRC-07 dated 30.08.2024 with Reference No.ZD360824140927Z for the period Apr 2019 Mar 2020, (vi) declaring that the Composite Show Cause Notice for Multiple Financial Years cannot be issued, in the interest of justice and equity, and in accordance with the scheme of the GST Acts.

(Prayer is Amended as per Court Order dt 27-03-2025, Vide IA. No.2 of 2025, in W.P. No.1967 of 2025

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 the recovery of demand of Rs.4,49,63,132/- along with Interest at applicable rates under Section 50 and Penalty under Section 73(9) read with Section 122(2) (a) of the CGST Act, and penalty of Rs.1,00,000/- under Section 125 of the CGST Act, pursuant to the impugned Order-in-Original No.69/2024-25-Adjn(JC)-GST dated 27.08.2024 passed by the Respondent No.1 in so far as the demands confirmed for the FY 2019-20 is concerned .

Counsel for the Petitioner: SRI MOHAMMED OMER FAROOQ

Counsel for the Respondent Nos.1 to 4: SRI T. CHAITANAYA KIRAN REPRESENTING SRI SWAROOP OORILLA, SPECIAL GP FOR STATE TAX

Counsel for the Respondent No.4: SRI GADI PRAVEEN KUMAR, DEPUTY 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.1967 OF 2025

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

Sri Md.Omer Farooq, learned counsel for the petitioner, seeks to withdraw this writ petition with the liberty to the petitioner to file a properly constituted petition.

2. Sri T.Chaitanya Kiran, learned counsel representing Sri Swaroop Oorilla, learned Special Government Pleader for the respondent-State Tax, has no objection.

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

Miscellaneous petitions pending, if any, shall stand closed.

SD/-P.PADMANABHA REDDY
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. One CC to Sri Mohammed Omer Farooq, Advocate [OPUC]
2. One CC to Sri Gadi Praveen Kumar, Deputy Solicitor General of India[OPOUC]
3. Two CC to The Special GP for State Tax, High Court for the State of Telangana, at Hyderabad[OUT]
4. Two CD Copies

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HIGH COURT

DATED:23/04/2025



ORDER

WP.No.1967 of 2025

DISMISSING THE WRIT PETITION AS WITHDRAWN WITHOUT COSTS

(7) Copies
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29/4/25