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

FRIDAY, THE TWENTY EIGHTH 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: 34265 OF 2023

Between:

Mr. Kanakalingeswara Rao Ganesuni, S/o: Sri G.Venkateswara Rao, aged 48 years, Occ.- Business, H. No.- 1-8-85, Flat No.- 12, HIG-1, Baghlingampally, Hyderabad - 500 044, Telangana.

...PETITIONER

AND

1. The Assistant Commissioner, Central Taxes, Tarnaka Division, 2nd Floor, Elegant Edifice, -3-4-118/2 NR, Ramanthapur, Hyderabad - 500 013, Telangana
2. The Assistant Commissioner of Central Taxes, Circle 2, O/O the Commissioner of Central Taxes, Hyderabad Audit II Commissionerate, 1-98/B/20 and 21, Sanvi Yamuna Pride, Krithika Layout, Madhapur, Hyderabad - 500 081, Telangana.
3. The Superintendent, Central Tax (Audit - II), Circle II, O/O the Commissioner of Central Taxes, Hyderabad Audit II Commissionerate, 1-98/B/20 and 21, Sanvi Yamuna Pride, Krithika Layout, Madhapur, Hyderabad - 500 081, Telangana.
4. Central Board of Indirect Taxes and Customs, Represented by its Chairman, Ministry of Finance, North Block, New Delhi - 110001.
5. The Union of India, Represented by its Secretary, Ministry of Finance, 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 issue a Writ of Mandamus or any other appropriate Writ, Order or Direction, declaring that the Order-in-Original No.-04/2023-24(GST), dated 14/07/2023 (served by email on 02.11.2023), passed vide C.No.-V/15/GST/12/2022-(Adjn), by the 1st Respondent, for the tax period July, 2017 to

March, 2018 and April, 2018 to December, 2018, under the provisions of the Central Goods and Services Tax Act, 2017, as arbitrary, illegal, barred by limitation, 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 in the interests of justice.

Counsel for the Petitioner: SRI S. SRINIVASA RAO, REPRESENTS SRI A. V. A. SIVA KARTIKEYA

Counsel for the Respondent Nos.1 to 4: MS. B. SAPNA REDDY, SC FOR CBIC

Counsel for the Respondent No.5: SRI B. MUKHERJEE, REPRESENTING 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.34265 of 2023

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

Sri S. Srinivasa Rao, learned counsel represents Sri A.V.A. Siva Kartikeya, learned counsel for the petitioner; Ms. B. Sapna Reddy, learned Senior Standing Counsel for CBIC, for respondent Nos.1 to 4 and Sri B. Mukherjee, learned counsel representing Sri Gadi Praveen Kumar, learned Deputy Solicitor General of India, for respondent No.5.

2. Learned counsel for the petitioner seeks permission of this Court to withdraw the writ petition with liberty to the petitioner to file afresh. A letter dated 21.03.2025 seeking permission of this Court to withdraw the Writ Petition is also filed in the Registry.

3. In view of the aforesaid, this Writ Petition is **dismissed as withdrawn** with the liberty prayed for. No costs.

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

SD/-T. JAYASREE
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

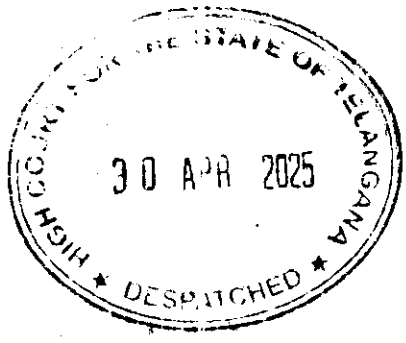
To,

1. One CC to Sri A. V. A. Siva Kartikeya, Advocate [OPUC]
2. One CC to Ms. B. Sapna Reddy (senior standing counsel for CBIC) [OPUC]
3. One CC to Sri Gadi Praveen Kumar, Deputy Solicitor General of India[OPUC]
4. Two CD Copies

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HIGH COURT

DATED:28/03/2025



ORDER

WP.No.34265 of 2023

DISMISSING THE WRIT PETITION AS WITHDRAWN WITHOUT COSTS

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S.B
10/4/25