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

TUESDAY, THE FIRST 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: 16937 OF 2024

Between:

M/s Harshit Trading, GSTIN/ID. 36ECJPK3752C1Z0 LIG-137, APIIC Colony, IDA Jeedimetla, Jeedimetla, Medchal Malkajgiri, Telangana 500055. Represented by its Authorised Representative. Rajeshwari Kotikalapudi.

...PETITIONER

AND

1. Union of India, Ministry of Finance, Represented by its Secretary, North Block, New Delhi-110001.
2. State of Telangana, Rep by Its Principal Secretary, Revenue, CT Department, Secretariat, Telangana, Hyderabad-500022
3. Deputy Commissioner (ENTF), Enforcement Unit, HOD Division, Government of Telangana, CT Complex, Nampally, Hyderabad, Telangana-500001.
4. Assistant Commissioner, State taxes, Jeedimetla 2, Hyderabad Rural Division.

...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 an appropriate Writ, order or direction, more particularly one in the nature of Writ of Mandamus, a) To set aside the impugned order dated 23.04.2024 vide DIN GST/36ECJPK3752C1ZO/19/1 as being arbitrary and illegal and contrary to principles of natural justice. b) To declare the action of Respondent No. 4 in sending third party notices to the clients of plaintiff without first giving him the opportunity to being heard and not giving a notice regarding the same as violative of Article 14 and 19 of the Constitution of India, and the Principles of Natural justice. c) Additionally, to direct the respondent 4 not to pass

any further orders in regard to the AY 2018-19 or 2019-20, keeping in view the 53rd GST Council recommendations and until the matter is resolved by this Hon'ble court. d) Pass

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 suspend the order dated 23.04.2024 vide DIN GST/36ECJPK3752C1Z0/ 19/1 wherein assessee was not given the notice before passing the said order in furtherance of which the third party notices were sent, pending disposal of this writ petition.

Counsel for the Petitioner: MS. V. SAI BHAVANA

Counsel for the Respondent No.1: SRI B. MUKHERJEE, REPRESENTIN SRI GADI PRAVEEN KUMAR Dy. SOLICITOR GEN. OF INDIA

Counsel for the Respondent Nos.2 to 4: SRI SWAROOP OORILLA, SPCIAL GP 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 PETITION No.16937 of 2024

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

Ms. V. Sai Bhavana, learned counsel for the petitioner; Sri B. Mukherjee, learned counsel representing Sri Gadi Praveen Kumar, learned Deputy Solicitor General of India, for respondent No.1 and Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, for respondent Nos.2 to 4.

2. Learned counsel for the petitioner seeks permission of this Court to withdraw the writ petition with liberty to the petitioner to approach the appropriate forum. A letter dated 28.03.2025 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.TIRUMALA DEVI
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

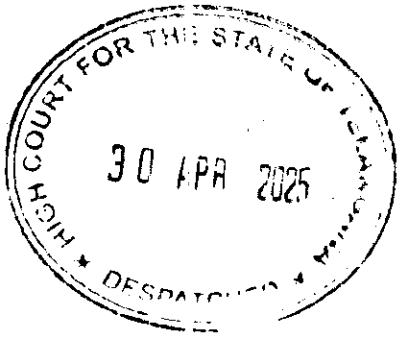
To,

1. One CC to M/s. V. Sai Bhavana, Advocate [OPUC]
2. One CC to Sri Gadi Praveen Kumar Dy. Solicitor Gen. of India [OPUC]
3. Two CC to The Special GP for State Tax, High Court for the State of Telangana, at Hyderabad[OUT]
4. Two CD Copies

T J
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HIGH COURT

DATED:01/04/2025



ORDER

WP.No.16937 of 2024

DISMISSING THE WRIT PETITION AS WITHDRAWN WITHOUT COSTS

(7) M.T 11/4/25