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

WEDNESDAY, THE NINTH 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: 19702 OF 2024

Between:

Nemarugommula Swarna, W/o: Suresh, Age 58 years, Proprietor of M/s. N. Swarna Electricals and Contractors, 22-6-230/1, Hunter Road, New Shayampet, Hanamkonda.

...PETITIONER

AND

1. Assistant Commissioner (ST), Warangal-Urban 1, Warangal, Telangana.
2. State of Telangana, Rep. by its Chief Secretary and Special Chief Secretary to Government (FAC), State Tax Department, Secretariat, Hyderabad.
3. Union of India, Rep. by its Secretary, Ministry of Finance, Government of India, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110 001.
4. Central Board of Indirect Taxes and Customs, GST Policy Wing, Government of India. Ministry of Finance, New Delhi, Rep. by its Commissioner (GST).

...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 (a) declare Notification No. 09/2023-Central Tax dated 31/3/2023 and Notification No.56/2023-Central Tax dated 28/12/2023 issued by the 4th Respondent under Section 168-A of the Central Goods and Services Tax Act, 2017 and G.O.Ms.No.118 dated 25.08.2023 and G.O.Ms.No.170 dated 30/12/2023 issued by the 2nd Respondent under Section 168-A of the Telangana Goods and Services Tax Act, 2017 extending the limitation for concluding the adjudication of show cause notice issued under Section 73 for the tax period

2018-19 till 30/4/2024 as ultra-vires Section 168-A of the Central Goods and Services Tax Act, 2017 and as ultra-vires Section 168-A of the Telangana Goods and Services Tax Act 2017 also manifestly arbitrary and violative Article 14 of the Constitution, (b) set-aside impugned Order 23/04/2024 along with its attachment dated 15/04/2024 and proceedings in Form GST DRC-07 vide Ref No. ZD360424047266D dated 23/04/2024 issued by the 1St Respondent for the tax period 2018-19 and as illegal, arbitrary, beyond time, in violation of principles of natural justice for not providing an opportunity for personal hearing, and (c) consequently, declare that the Petitioner is entitled to claim input tax credit in a sum of Rs.19,81,484/- claimed in Form GSTR-3B filed for the tax period March,2019 though it was filed on 09/12/2019.

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 grant stay of all further proceedings pursuant to the impugned Order 23/04/2024 along with its attachment dated 15/4/2024 and proceedings in Form GST DRC-07 vide Ref.No.ZD360424047266D dated 23/4/2024 issued by the 1St Respondent for the tax period 2018-19 pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: SRI SIDDARTH GILDA, REPRESENTING SRI S. VIJAY ADITHYA

Counsel for the Respondent Nos.1 and 2: SRI T. CHAITANYA KIRAN, REPRESENTING SRI SWAROOP OORILLA SPECIAL GOVT PLEADER FOR STATE TAX

Counsel for the Respondent No.3: SRI GADI PRAVEEN KUMAR, DEPUTY SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.4: SRI M.P.KASHYAP

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.19702 of 2024

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

Sri Siddarth Gilda, learned counsel representing Sri Vijay Adithya, learned counsel for the petitioner, seeks to withdraw this petition with the liberty to the petitioner to file afresh, if occasion arises.

2. Sri T.Chaitanya Kiran, learned counsel representing Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, for respondent Nos.1 and 2, has no objection.

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

Miscellaneous petitions pending, if any, shall stand closed.

SD/-V.KAVITHA
DEPUTY REGISTRAR

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SECTION OFFICER

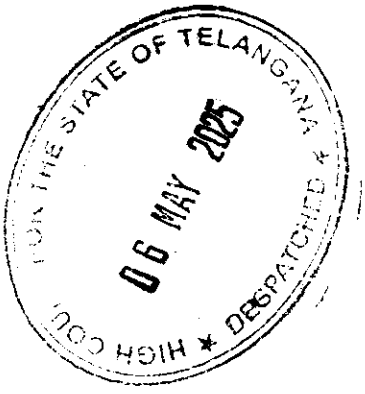
To,

1. One CC to Sri S. Vijay Adithya, Advocate [OPUC]
2. Two CC to The Special GP for State Tax, High Court for the State of Telangana, at Hyderabad[OUT]
3. One CC to SRI. M.P.Kashyap Advocate [OPUC]
4. One CC to Sri Gadi Praveen Kumar, Deputy Solicitor General of India
5. Two CD Copies

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HIGH COURT

DATED:09/04/2025



ORDER

WP.No.19702 of 2024

DISMISSING THE WRIT PETITION AS WITHDRAWN WITHOUT COSTS

8

09/04/2025