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

WEDNESDAY, THE SIXTEENTH 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: 21598 OF 2024

Between:

M/s. Sai Ceramics, Ground Floor, 4/1/569, Shop No. 12, Troop Bazar, Hyderabad, Telangana- 500001 Represented by its Proprietor, Mr. Chintan R Sheth, S/o. Rajendra D Sheth, Aged about 42 years, R/o. 1-8/4, Prabhat Nagar, Chaitanyapuri, Dilsukh Nagar, Hyderabad, Telangana- 500036

...PETITIONER

AND

1. The Superintendent of Central Tax, Jambagh Range, Abids GST Division, 2nd Floor, 5-8-196 to 207 and 207/A, Akira Shikhara Plaza, Jusbagh, Nampally, Hyderabad- 500 001
2. Union of India, Ministry of Finance, Represented by its Secretary, North Block, New Delhi-110001
3. Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi rep by its Commissioner
4. State of Telangana, Though Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana

...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 a)declaring impugned Order in Original No. 01/2024-GST (Adjn.) dated 14.03.2024 issued by the 1st Respondent under the provisions of CGST/TGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction, 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. b)declaring that the Notification No. 09/2023-C.T dated 31.03.2023 issued by Respondent No. 5 and corresponding GO Ms. No. 118 dated 25.08.2023 issued by Respondent No. 3, which extended the time limit for passing the orders, are without authority of law and ultra vires to the section 73(10) of the GST Act 2017 and Section 168A of GST Act, 2017 and violative of articles 14, 19(1)(g) 21 and 265 of the Constitution of India.

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 stay operation of the impugned Order in Original No. 01/2024-GST (Adjn.) dated 14.03.2024 issued by Respondent No. 1.

Counsel for the Petitioner : SRI P.VENKAT PRASAD for SRI MD SHABAZ

Counsel for Respondents No.1,2&4:SRI SWAROOP OORILLA, SPL.G.P for State Tax

Counsel for the Respondent No.3 : SRI MUKHERJEE, rep.,
SRI GADI PRAVEEN KUMAR, DY.SO.GEN

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.21598 of 2024

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

Sri P.Venkat Prasad, learned counsel for the petitioner seeks to withdraw this writ petition with the liberty to the petitioner to file afresh, if occasion so arises.

2. The prayer is allowed.

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/-T. JAYASREE
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

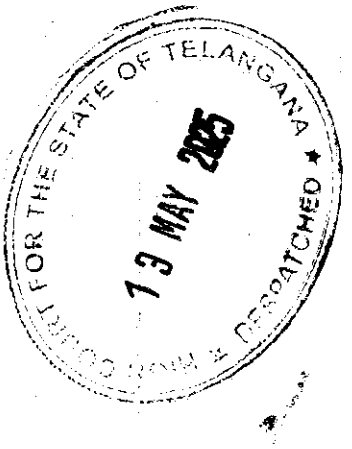
1. One CC to SRI MD SHABAZ, Advocate. [OPUC]
2. One CC to SRI SWAROOP OORILLA, SPL.G.P for State Tax. [OPUC]
3. One CC to SRI GADI PRAVEEN KUMAR, (Deputy Solicitor General of India), High Court for the State of Telangana at Hyderabad. [OPUC]
4. Two CD Copies.

BSK

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HIGH COURT

DATED:16/04/2025



ORDER

WP.No.21598 of 2024

DISMISSING THE WRIT PETITION
AS WITHDRAWN
WITHOUT COSTS

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S.A
29/4/25