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

THURSDAY, THE SEVENTEENTH 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: 10613 OF 2025

Between:

Manikanta Traders, Represented by its Proprietor Sri Srinivas Narla, 5-64/5, Naspur Road, Naspur, Mancherial -504302, Dist. Mancherial.

...PETITIONER

AND

1. The Assistant Commissioner (State Tax), Mancherial Circle, 19-27, 1st Floor, Vaishnavi Complex, Near Flyover Bridge, Mancherial- 504208.
2. The Commissioner of State Tax, State of Telagnana Commercial taxes complex, M J Road, Opposite Gandhi Bhavan, Nampally, Hyderabad.
3. The State of Telagnana, Represented by its Principle Secretary to Government, Revenue CTD, Secreteriate, Hyderabad

...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 the Show cause Notice dated 13-11-2021 vide reference no. ZD3611210224340, all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 order passed dated 01- 12-2023 vide reference no. ZD361223001627Q by The Assistant Commissioner (ST), Under Section 73 of the TGST and CGST Act, 2017. The summary of under declared tax is as follows Total Tax Rs.2,90,744/- (SGST Rs.1,45,372/- and CGST Rs.1,45,372/-), and beside leavy of penalty and interest under section 50 of the CGST Act, 2017 as prescribed under section 73(9) of CGST Act, 2017/TGST Act,2017, for the financial year 2017-2018 without even issuing Form GST DRCO1A as

contemplated under Rule 1421A of the Rules 2017 without signature of the officer concerned in the all consequential orders passed in pursuance of the said SCN, including Form GST DRC-03 by the 1st Respondent and without DIN and without even granting sufficient opportunity of being heard to the Petitioner as arbitrary contrary to the provisions of the CGST/SGST Acts 2017 and contrary to the Article 14, 19 2 g, 21 and 265 of Constitution of India and consequently set aside the SCN dated 13-11-2021 and all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 as illegal null and void.

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 all further proceedings including any recovery, pursuant to the Show cause Notice dated 13-11-2021 vide reference no. ZD3611210224340, all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 order passed dated 01-12¬2023 vide reference no. ZD361223001627Q by The Assistant Commissioner (ST), Under Section 73 of the TGST & CGST Act, 2017. The summary of under declared tax is as follows Total Tax Rs.2,90,744/- (SGST Rs.1,45,372/- and CGST Rs.1,45,372/-), and beside leavy of penalty and interest under section 50 of the CGST Act, 2017 as prescribed under section 73(9) of CGST Act, 2017/TGST Act,2017, for the financial year 2017-2018 pending disposal of writ petition.

Counsel for the Petitioner: SRI GAJANAND CHAKRAVARTHY, APPEARING SRI UPADHYAY RAGHAVENDER

Counsel for the Respondents: SPECIAL GOVT PLEADER 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.10613 of 2025

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

Sri Gajanand Chakravarthy, learned counsel appearing for Sri Upadhyay Raghavender, learned counsel for the petitioner, seeks to withdraw this writ petition with the liberty to the petitioner to file a properly constituted petition.

2. 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/-S. MALLIKARJUNA RAO
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

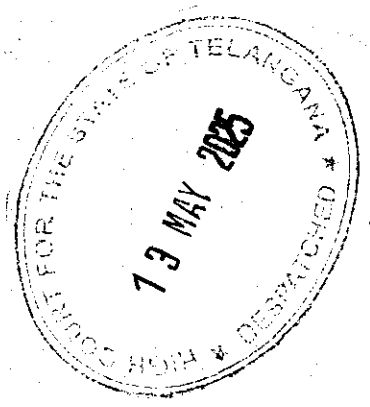
To,

1. The Assistant Commissioner (State Tax), Mancherial Circle, 19-27, 1st Floor, Vaishnavi Complex, Near Flyover Bridge, Mancherial- 504208.
2. The Commissioner of State Tax, State of Telagnana Commercial taxes complex, M J Road, Opposite Gandhi Bhavan, Nampally, Hyderabad.
3. The Principle Secretary to Government, Revenue CTD, Secreteriate, The State of Telagnana, Hyderabad
4. One CC to Sri Upadhyay Raghavender, Advocate [OPUC]
5. Two CC to The Special GP for State Tax, High Court for the State of Telangana, at Hyderabad[OUT]
6. Two CD Copies

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HIGH COURT

DATED:17/04/2025



ORDER

WP.No.10613 of 2025

DISMISSING THE WRIT PETITION AS WITHDRAWN WITHOUT COSTS

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