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

TUESDAY, THE TWENTY SECOND 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: 11813 OF 2025

Between:

Dinesh Naik Rathod, S/o Rathod Shivalal, Age 42 years, Occupation. Business, (Proprietor of M/s Balaji Fertilizers), 7/6/3, NH-7 Road, Echoda, Adilabad, Telangana, 504307.

...PETITIONER

AND

1. The Assistant Commissioner (ST), Adilabad, Adilabad Division, H.No. 9-6, 2nd Floor, Chandra Hero Complex, Sai Nagar, Dasnapur, Adilabad - 504001.
2. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, 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 an appropriate writ, order or direction more particularly one in the nature of Writ of Mandamus or any other appropriate Writ or Order or Direction declaring the action of the 1st Respondent in passing the Order dated 30.12.2023, Summary of the Order in Form GST DRC-07 dated 30.12.2023, and Proceedings dated 30.12.2023, levying SGST/CGST/IGST under Section 73(10) of the TGST Act 2017 and Penalty for the tax period 2017-18, that too without any physical or electronic signature both on the show cause notice as well as the adjudication order as well as without providing proper opportunity of being heard and without even issuing Form GST DRC-01A as contemplated under Rule 142(1A) of the Rules, 2017,as arbitrary, contrary to the provisions of the TGSTAct 2017, in violation of Principles of Natural Justice and Rule of Law and contrary to Article 14, 19(1)(g) and 265 of the Constitution of India.

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 Suspend the Operation of the Order dated 30.12.2023, Summary of the Order in Form GST DRC-07 dated 30.12.2023 and Proceedings dated 30.12.2023passed by the 1st Respondent, for the tax period 2017-18, under the TGST Act 2017, pending disposal of the above Writ Petition, as otherwise, the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: SRI VENKATRAM REDDY MANTUR
Counsel for the Respondents: SRI A.KRANTI KUMAR REDDY, 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.11813 of 2025

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

Sri Venkatram Reddy Mantur, learned counsel for the petitioner, seeks to withdraw this writ petition with the liberty to the petitioner to file a properly constituted petition.

2. 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/-A. SRINIVASA REDDY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

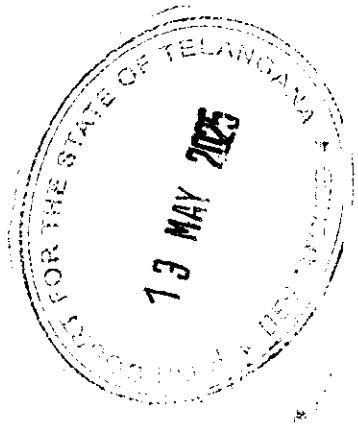
To

1. One CC to SRI VENKATRAM REDDY MANTUR, Advocate [OPUC]
2. One CC to SRI A.KRANTI KUMAR REDDY, Special Govt Pleader for State Tax [OPUC]
3. Two CD Copies

PSK.
LS

HIGH COURT

DATED:22/04/2025



ORDER

WP.No.11813 of 2025

DISMISSING THE WRIT PETITION AS WITHDRAWN WITHOUT COSTS

(5)

29/4/25