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: 10675 OF 2025

Between:

M/s. Sai Manasa Pharmaceuticals, 10-2-125, Mamilgudem, Khammam, Khammam District, Telangana 507001, Rep. by its Managing Partner, Mr. airram Srinivasa Rao.

...PETITIONER

AND

1. The Assistant Commissioner (ST), Khammam-II Circle, Warangal Division, H. NO. 10-6-179/6, Ground Floor, Near P.V. Narasimha Rao Park, Beside NSP Office, Bhuranpuram Street, Khammam 507001.
2. The State of Telangana, Rep. by the Principal Secretary to the Government, Revenue (CT) Department, Dr. B.R. Ambedkar Telangana Secretariat Building, Hyderabad, Telangana.
3. The Union of India, rep. by its Secretary (Finance), Ministry of Finance, North Block, New Delhi 110001.

...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 in the nature of MANDAMUS holding that the impugned Ex-Parte Assessment Order passed by the First Respondent vide DIN. GST/36ACVFS5196G1ZB/18, dated 30-12-2023, u/s. 73 of the TGST and CGST Acts, 2017, for the F.Y. 2017-18, which does not contain the mandatory electronically generated DIN, which does not contain Signature/Digital Signature and is an unsigned order, and which was passed pursuant to Show Cause Notice which itself does not contain DIN and Signature/Digital Signature, without physically serving the Show Cause Notice on the Petitioner, without affording opportunity of personal hearing, and even on merits is invalid, deemed to have never been issued, not an order in the eye of law, violative of the principles of natural justice, contrary to S. 75(4) of the GST Acts, 2017, contrary to law and illegal and consequently set aside the same

IA NO: 1 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in supoort of the petition, the High Court may be pleased to grant stay of all further proceedings, including recovery of tax, interest and Penalty, pursuant to the impugned Ex-Parte Assessment Order passed by the First Respondent vide DIN. GST/36ACVFS5196G1ZB/18, dated 30-12-2023, u/s. 73 of the TGST and CGST Acts, 2017, for the F.Y. 2017-18

Counsel for the Petitioner: SRI G.N.G SHANKAR REPRESENTING FOR SRI. G NARENDRA CHETTY

Counsel for the Respondent Nos.1&2: SRI SWAROOP OORILLA Special Govt Pleader for State Tax

Counsel for the Respondent No.3: SRI B LAXMI PRASUNA (SC FOR CENTRAL GOVT)

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.10675 of 2025

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

Sri G.N.G. Shankar, learned counsel appearing for Sri G.Narendra Chetty, 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/-T. JAYASREE
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

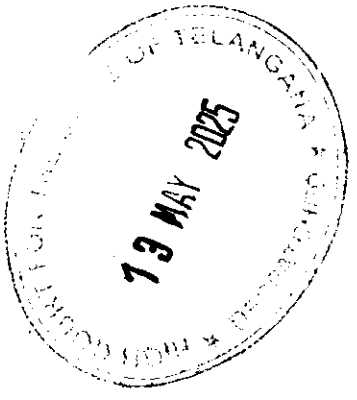
To,

1. One CC to SRI. G NARENDRA CHETTY Advocate [OPUC]
2. One CC to SRI. B LAXMI PRASUNA (SC FOR CENTRAL GOVT) [OPUC]
3. Two CCs to GP for STATE TAX, High Court for the State of Telangana at Hyderabad. [OUT]
4. Two CD Copies

KKS
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HIGH COURT

DATED:17/04/2025



ORDER

WP.No.10675 of 2025

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S.S
29/4/25

DISMISSING THE WRIT PETITION AS WITHDRAWN WITHOUT COSTS