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

WEDNESDAY ,THE TWENTY THIRD 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: 9328 OF 2025**

**Between:**

Gajanan Tamra Industries Private Limited, (Represented by its Director) Plot No.12, Phase-I, IDA Cherlapally, Kapra, Ranga Reddy -500051 Telangana

**...PETITIONER**

**AND**

1. The Deputy Commissioner of State Taxes, STU-I, Malkajgiri Division, Malkajgiri DC office, 3rd Floor, C.T Complex, Nampally, Hyderabad - 500001 Telangana
2. The Commissioner of State Taxes, Telangana State Taxes Department, C.T Complex, Nampally, Hyderabad-500 001
3. The State of Telangana, Through the Principal Secretary to Government, (Commercial Taxes Department), Telangana Secretariat Hyderabad -500022

**...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 particularly one in the nature WRIT OF MANDAMUS. (a) setting aside the demand confirmed in Impugned Order bearing Reference No. ZD360225075470I dated 25/02/2025 passed by Respondent No.1 for the period 2020-21 under Section 73 of the CGST Act/TGST Act.

**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 direct Respondent No.1 to stay all further proceedings including recovery of the demands confirmed in the Impugned Order bearing Reference No. ZD3602250754701 dated 25.02.2025 passed by Respondent No.1 for the period 2020-21 under Section 73 of the CGST Act/TGST Act

Counsel for the Petitioner: Ms. ANUSHKA RASTOGI REPRESENTING FOR M/s. LAKSHMI KUMARAN & SRIDHARAN

Counsel for the Respondents: SRI T. CHAITANYA KIRAN REPRESENTING FOR SRI SWAROOP OORILLA 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.9328 OF 2025**

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

Ms.Anushka Rastogi, learned counsel representing M/s.Lakshmi Kumaran & Sridharan, learned counsel for the petitioner and Sri T.Chaitanya Kiran, learned counsel representing Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, for the respondents.

2. With the consent finally heard.

3. At the outset, learned counsel for the parties, agreed that this matter may be disposed of in terms of order passed by this Court in W.P.No.9924 of 2025, dated 03.04.2025. In the said case, this Court recorded as under:

> " 3. Learned counsel for the petitioner submits that the impugned show cause notice was issued beyond the permissible statutory limitation. The tax period is 2020-2021. The impugned show cause notice was issued on 30.11.2024 and the impugned assessment order was passed on 28.02.2025. A conjoint reading of Section 73(2) and (10) of the Central Goods and Services Tax Act, 2017 (for short, 'the Act'), made it permissible for the respondents to issue the show cause notice upto 28.11.2024 whereas, in the present case, it was issued on 30.11.2024 and therefore, it is beyond the statutory period of limitation. Reliance is placed on the judgment of Andhra Pradesh High Court in **M/s. The Cotton Corporation of India v. Assistant Commissioner (ST) (Audit) (FAC), State of Andhra Pradesh, Union of India**[1].

[1] 2025 (2) TMI 362-Andhra Pradesh High Court

4. Learned Special Government Pleader for State Tax formally opposed the petition. However, he did not dispute the facts regarding tax period, issuance of impugned show cause notice and date of passing of impugned assessment order.

5. We find substance in the argument of learned counsel for the petitioner that a combined reading of Section 73(2) and (10) of the Act permits the Department to issue show cause notice upto three months prior to the passing of the assessment order. The assessment order was passed on 28.02.2025 and therefore, the show cause notice could have been issued upto 28.11.2024. Whereas, in the instant case, it was issued on 30.11.2024. Similar view was taken by the Andhra Pradesh High Court in **M/s. The Cotton Corporation of India** (supra). In view of the statutory provisions and interpretation by the Andhra Pradesh High Court, we find substantial force in the argument of learned counsel for the petitioner that the impugned assessment order cannot sustain judicial scrutiny.

6. Resultantly the impugned assessment order dated 28.02.2025 is **set aside** and the Writ Petition is **allowed** to the extent indicated above. No costs."

4. In view of the consensus arrived at and for the reasons stated in the aforesaid order, the impugned order, dated 25.02.2025, is set aside.

5. Accordingly, the Writ Petition is **allowed.** No costs.

Miscellaneous petitions pending, if any, shall stand closed.

**SD/-L.LAKSHMI BABU**
**DEPUTY REGISTRAR**

**//TRUE COPY//**

**SECTION OFFICER**

**To,**

1. The Deputy Commissioner of State Taxes, STU-I, Malkajgiri Division, Malkajgiri DC office, 3rd Floor, C.T Complex, Nampally, Hyderabad - 500001 Telangana
2. The Commissioner of State Taxes, Telangana State Taxes Department, C.T Complex, Nampally, Hyderabad-500 001

Copy

3. The Principal Secretary to Government, (Commercial Taxes Department), Telangana Secretariat Hyderabad -500022

4. One CC to M/s. LAKSHMI KUMARAN SRIDHARAN Advocate [OPUC]

5. Two CCs to GP for STATE TAX, High Court for the State of Telangana at Hyderabad. [OUT]

6. Two CD Copies

KKS
LS

HIGH COURT

DATED:23/04/2025




ORDER

WP.No.9328 of 2025

ALLOWING THE WRIT PETITION
WITHOUT COSTS

23/5/2025