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

TUESDAY, THE TWENTY NINTH 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: 13057 OF 2025

Between:

M/s. Daaj Hotels and Resorts Pvt. Ltd, 8-2-409, Road No.6, Banjara Hills, Hyderabad Telangana- 500034.

Represented by its Director of Finance, Mr. Alluri Poornananda Reddy, S/o. Alluri Raja Gopala Reddy, Aged 58 years, R/o. 12-7-133/82/1, Anjaneya Nagar, Anjaneya Apartments, Moosa pet, Telangana - 500018

...PETITIONER

AND

1. The Deputy Commissioner of State tax, STU-1, Punjagutta Division, 4th Floor, B-Block, Mayur Kushal Complex, Abids, Hyderabad, Telangana 500 001
2. State of Telangana, Through 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 or plea one in the nature of writ of mandamus declaring (a) That impugned SCN no. ZD3611240448693 dated 30-11-2024 issued by the Respondent No. 1 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/or pass such further or other order(s) as this Hon'ble Court may deem fit and proper in the circumstances of the case. (b) That impugned order no. ZD360125048206M dated 28-01-2025 passed by the Respondent No. 1 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.

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 operation of impugned order no. ZD360125048206M dated 28-01-2025 issued by the Respondent No.1.

Counsel for the Petitioner: M/S P V PRASAD ASSOCIATES

Counsel for the Respondents: 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.13057 of 2025

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

Sri P.Venkat Prasad, learned counsel for the petitioner and 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 submit that since the show cause notice was issued on 30.11.2024, whereas it should have been issued only up to 28.11.2024 and curtains on this aspect are already drawn by an order passed by this Court in W.P.No.9924 of 2025, dated 03.04.2025, the impugned order may be set aside.

4. In view of the order passed in W.P.No.9924 of 2025, dated 03.04.2025, the writ petition is **allowed** by setting aside the impugned order dated 28.01.2025. No order as to costs.

Miscellaneous petitions pending, if any, shall stand closed.

SD/-A. SRINIVASA REDDY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

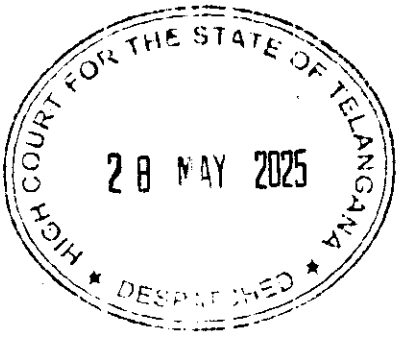
To,

1. The Deputy Commissioner of State tax, STU-1, Punjagutta Division, 4th Floor, B-Block, Mayur Kushal Complex, Abids, Hyderabad, Telangana 500 001
2. The Principal Secretary to Government, State of Telangana, Revenue Department (Commercial Tax), Hyderabad, Telangana
3. One CC to M/s. P. V. Prasad Associates, Advocate [OPUC]
4. Two CC to The Special GP for State Tax, High Court for the State of Telangana, at Hyderabad[OUT]
5. Two CD Copies

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CHR

HIGH COURT

DATED:29/04/2025



ORDER

WP.No.13057 of 2025

ALLOWING THE WRIT PETITION

WITHOUT COSTS

(8) CHR
21/05/25