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

MONDAY, THE TWENTY EIGHTH 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: 9762 OF 2025

Between:

M/s. Kausalya Infra Projects Private Limited, (formerly known as Kausalya Shelters Private Limited) Plot No. 8, 2nd Floor, Dharmareddy Colony, KPHB Colony, Hyderabad, Telangana, PIN - 500085 Represented by its Director Mr.Naresh Vididhineni

...PETITIONER

AND

1. State of Telangana, Department of Revenue (Commercial Tax), Represented by its Secretary, Secretariat, Hyderabad
2. Union of India, Ministry of Finance, Department of Revenue, 15, Safdarjung Road, New Delhi - 110001 Represented by its Secretary, New Delhi
3. Deputy Commissioner (ST), Enforcement Wing, Hyderabad
4. Commissioner of Customs and central Tax (Appeals - II), 7th Floor, GST Bhavan, Hyderabad.
5. Joint commissioner, Medchal Commissionerate, Medchal GST bhavan, Hyderabad - 500004
6. Additional Director, Directorate General of Goods and Service Tax Intelligence, Hyderabad Zonal Unit

...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, more particularly in the nature of a Writ of Certiorari, quashing the order bearing Ref. ZD360225090712F dated 28.02.2025 for the Tax Period 01.04.2020 to 31.03.2021 issued by Respondent No.3, as illegal, arbitrary, highhanded, wholly without jurisdiction, violative of

principles of natural justice and also violative of provisions of TGST Act and CGST Act.

IA NO: 2 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 recovery proceedings pursuant to order bearing Ref. ZD360225090712F dated 28.02.2025 for the Tax Period 01.04.2020 to 31.03.2021 issued by Respondent No.3.

Counsel for the Petitioner: SRI KAILASH NATH.P.S.S

Counsel for the Respondent No.1, 3 to 6: SRI SWAROOP OORILLA, SPL GP FOR STATE TAX

Counsel for the Respondent No.2: SRI GADI PRAVEEN KUMAR, DEPUTY SOLICITOR GENERIAL OF INDIA

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.9762 of 2025

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

Sri Kailash Nath. P.S.S., learned counsel for the petitioner and Sri Swaroop Oorilla, learned Special Government Pleader appears for State Tax.

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 **disposed of** by setting aside the impugned order dated 28.02.2025. No order as to costs.

Miscellaneous petitions pending, if any, shall stand closed.

SD/-P. CH. NAGABHUSHAMBA
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Secretary, Department of Revenue (Commercial Tax), Secretariat, Hyderabad, State of Telangana.
2. The Secretary, Ministry of Finance, Department of Revenue, 15, Safdarjung Road, New Delhi, Union of India – 110001.
3. The Deputy Commissioner (ST), Enforcement Wing, Hyderabad
4. The Commissioner of Customs and Central Tax (Appeals - II), Th Floor, GST Bhavan, Hyderabad.
5. The Joint commissioner, Medchal Commissionerate, Medchal GST bhavan, Hyderabad - 500004
6. The Additional Director, Directorate General of Goods and Service Tax Intelligence, Hyderabad Zonal Unit.
7. One CC to SRI KAILASH NATH.P.S.S., Advocate [OPUC]
8. One CC to SRI GADI PRAVEEN KUMAR, DEPUTY SOLICITOR GENERIAL OF INDIA, High Court for the State of Telangana at Hyderabad [OPUC]
9. Two CCs to SPL GP FOR STATE TAX, High Court for the State of Telangana at Hyderabad [OUT]
10. Two CD Copies

BSR
LS CHR

HIGH COURT

DATED:28/04/2025



ORDER

WP.No.9762 of 2025

DISPOSING OF THE WRIT PETITION,

WITHOUT COSTS

(13) CHR
21/05/25