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

THURSDAY ,THE FIRST DAY OF MAY
TWO THOUSAND AND TWENTY FIVE

**PRESENT**

**THE HONOURABLE THE ACTING CHIEF JUSTICE SUJOY PAUL**
**AND**
**THE HONOURABLE SMT JUSTICE RENUKA YARA**

**WRIT PETITION NO: 13836 OF 2025**

**Between:**

M/s Dhanush Healthcare Systems Private Limited, R/o. 1-8-448, 6th Floor, Lakshmi Bulidings, SP Road, Begumpet, Hyderabad - 500 003, Telangana Represented by its Director, Mrs. Dendukuri Chandrima, W/o. Mr. Dendukuri Suryanarayana Murthy.

**...PETITIONER**

**AND**

1. The State Tax Officer, Begumpet Division, Unit No. 3A and 3B, 3rd floor, Queen's Plaza, S.P. Road, Begumpet, Secunderabad - 500 003, Telangana.
2. State of Telangana, Represented by its Principal Secretary to Government, Revenue (CT-II) Department, 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 a Writ of Mandamus or any other appropriate Writ, Order or Direction. A. order u/s 73 of the Goods and Services Tax Act, 2017, Summary of the Order in Form GST DRC-07, and Attachment to Form GST DRC-07, all dated 25.02.2025, and passed by the 1st Respondent, under the provisions of the Telangana Goods and Services Tax Act, 2017, for the tax period 2020 -21, as uploaded in the GST web portal, as arbitrary, bad and non-est in law, barred by limitation, without jurisdiction, vague and without any valid reasons, B. after holding that, the Summary of the show cause notice in Form GST DRC-01, and Attachment to Form GST DRC-01, all dated 29.11.2024, as arbitrary, bad and non-est in law, barred by limitation, without jurisdiction, vague and without any valid reasons, apart from being violative of articles 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 stay all further proceedings, including any recovery, pursuant to order u/s 73 of the Goods and Services Tax Act, 2017, Summary of the Order in Form GST DRC-07, and Attachment to Form GST DRC-07, all dated 25.02.2025, and passed by the 1st Respondent, under the provisions of the Telangana Goods and Services Tax Act, 2017, for the tax period 2020 - 21, passed under the provisions of Telangana Goods and Services Tax Act, 2017, pending disposal of the above Writ Petition, pending disposal of the above Writ Petition

**Counsel for the Petitioner: SRI. A V A SIVA KARTIKEYA**

**Counsel for the Respondents: SRI T. CHAITANYA KIRAN AGP 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.13836 of 2025**

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

Sri A.V.A. Siva Kartikeya, learned counsel for the petitioner and Sri T. Chaitanya Kiran, learned Assistant Government Pleader representing Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, for respondent Nos.1 and 2.

2. With the consent, finally heard.

3. During the course of hearing, learned counsel for the parties agreed that in the present case, the final order is passed on 25.02.2025 and therefore, the show cause notice could have been issued only up to 28.11.2024. Since it was issued beyond the last date, the same may be set aside in view of the orders passed by this Court in W.P. No. 9924 of 2025 dated 03.04.2025.

4. In view of consensus arrived at, the impugned order dated 25.02.2025 is **set aside**.

5. Accordingly, this Writ Petition is **disposed of**. No costs.

Pending Interlocutory applications shall also stand closed.

**SD/-MOHD.ISMAIL**
**DEPUTY REGISTRAR**

**//TRUE COPY//**

**SECTION OFFICER**

**To,**

1. The State Tax Officer, Begumpet Division, Unit No. 3A and 3B, 3rd floor, Queen's Plaza, S.P. Road, Begumpet, Secunderabad - 500 003, Telangana.
2. The Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Hyderabad.
3. One CC to SRI. A V A SIVA KARTIKEYA Advocate [OPUC]

..Contd.

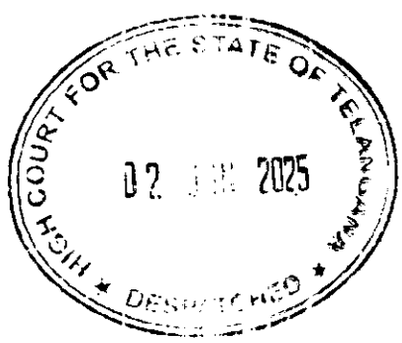
4. Two CCs to GP for STATE TAX, High Court for the State of Telangana at Hyderabad. [OUT]

5. Two CD Copies

KKS
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CHR

**HIGH COURT**

**DATED:01/05/2025**




**ORDER**

**WP.No.13836 of 2025**

**DISPOSING THE WRIT PETITION WITHOUT COSTS**

(8) CHR
21/05/25