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

FRIDAY, THE SECOND 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: 13879 OF 2025

Between:

M/s. GVPR Engineers Ltd, (Rep. by its Deputy General Manager (Taxation)), 8-2-293/82/A, Plot No. 739-A, Road No. 37, Jubilee Hills, Hyderabad, Telangana -500 018.

...PETITIONER

AND

1. Deputy Commissioner (State Tax), STU-1, Panjagutta Division, 5th Floor, B-Block, Mayur Kushal Complex, Abids, Hyderabad.
2. Commissioner of Commercial Taxes, C.T. Complex, Opp. Gandhi Bhavan, Nampally, Hyderabad- 500001
3. State of Telangana, (Rep. by Chief Secretary and Special Chief Secretary to Government (FAC)), State Tax Department, Secretariat, Hyderabad.
4. Union of India, (Rep. by its Secretary (Finance)), North Block, New Delhi-110 001

...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 or order or direction setting aside the show cause notice dated 30.11.2024 and the consequent assessment order dated 17.02.2025 issued by the 1st Respondent under Section 73 of the Central Goods and Services Tax Act, 2017 and the Telangana Goods and Services Tax Act, 2017 for the tax period 2020-21 as being without jurisdiction, barred by limitation and contrary to the scheme of the CGST Act, 2017.

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 grant interim stay of all further proceedings pursuant to the impugned show cause notice dated 30.11.2024 and the consequent assessment order dated 17.02.2025 issued by the 1st Respondent for the tax period 2020-21, pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: MS. YAMMANURU SIRI REDDY

Counsel for the Respondent Nos.1 to 3: SRI T. CHAITANYA KIRAN, AGP REPRESENTING SRI SWAROOP OORILLA, SPECIAL GOVT PLEADER FOR STATE TAX

Counsel for the Respondent No.4: SRI GADI PRAVEEN KUMAR, DEPUTY SOLICITOR GENERAL 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.13879 of 2025

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

Ms. Y.Siri Reddy, 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 appearing for respondent Nos.1 to 3.

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 17.02.2025. No order as to costs.

Miscellaneous petitions pending, if any, shall stand closed.

SD/-V. HARI PRASAD
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

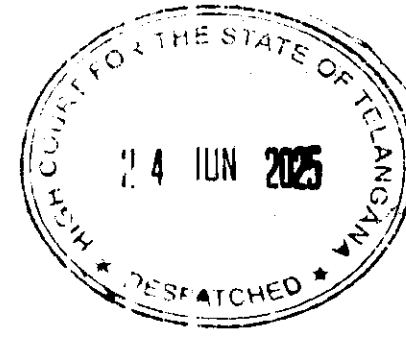
To,

1. Deputy Commissioner (State Tax), STU-1, Panjagutta Division, 5th Floor, B-Block, Mayur Kushal Complex, Abids, Hyderabad.
2. Commissioner of Commercial Taxes, C.T. Complex, Opp. Gandhi Bhavan, Nampally, Hyderabad- 500001
3. The Chief Secretary and Special Chief Secretary to Government (FAC)), State Tax Department, Secretariat, State of Telangana, Hyderabad.
4. The Secretary (Finance)), North Block, Union of India, New Delhi-110 001
5. One CC to Ms. Yammanuru Siri Reddy, Advocate [OPUC]
6. Two CC to The Special GP for State Tax, High Court for the State of Telangana, at Hyderabad[OUT]
7. One CC to Sri Gadi Praveen Kumar Deputy Solicitor General of India[OPUC]
8. Two CD Copies

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HIGH COURT

DATED:02/05/2025



ORDER

WP.No.13879 of 2025

ALLOWING THE WRIT PETITION

WITHOUT COSTS

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21/05/25