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

THURSDAY ,THE TWENTY FOURTH 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: 8962 OF 2025

Between:

M/s. Vibrant Automobiles India Pvt. Ltd., 7-2-1851, Fathe Bagh, Erragadda, Sanathnagar, Hyderabad, Telangana-500018 Represented by its Authorised Signitary Mr. P H V Ratnaji Rao, S/o. Late P.Visweswara Rao, R/o. Hyderabad

...PETITIONER

AND

1. Assistant Commissioner (ST), Mahankali Street, R-P- Road-1, Secunderabad, Telangana
2. Commissioner of Commercial Taxes, State of Telangana, C.T. Complex. Nampally, Hyderabad- 500001
3. State of Telangana, Rep. by its Principal Secretary (Revenue) ST Department, Telangana, Secretariat Buildings, Hyderabad.
4. Union of India, represented by its Secretary, Ministry of Finance, Department of Revenue, Central Secretariat, New Delhi.

...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 mandamus declaring the Show Cause Notice in Form No. DRC-01 bearing Ref No. ZD3605240624569 dated 30/05/2024 u/s. 73 of the Goods and Services Tax Act, 2017 and its consequent Order under Form No. DRC-07 bearing Reference No. ZD360824130887X dated 29/08/2024 passed by the Respondent No. 1 for the Financial year 2019-20 as being void, illegal, arbitrary and violative of principles of Natural Justice and 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 all further action including collection of tax pursuant to the Show Cause Notice in Form No. DRC-01 bearing Ref No. ZD3605240624569 dated 30-05-2024 u/s. 73 of the Goods and Services Tax Act, 2017 and its consequent Order under Form No. DRC-07 bearing Reference No. ZD360824130887X dated 29-08-2024

IA NO: 2 OF 2025

Between:

Assistant Commissioner (ST), Mahankali Street, R-P- Road-1 Secunderabad, Telangana

...PETITIONER

AND

1. M/s. Vibrant Automobiles India Pvt. Ltd., 7-2-1851, Fathe Bagh, Erragadda, Sanathnagar, Hyderabad, Telangana-500018 Represented by its Authorised Signitary Mr. P H V Ratnaji Rao, S/o. Late P.Visweswara Rao, R/o. Hyderabad

...RESPONDENT/WRIT PETITIONER

2. Commissioner of Commercial Taxes, State of Telangana, C.T. Complex. Nampally, Hyderabad- 500001
3. State of Telangana, Rep. by its Principal Secretary (Revenue) ST Department, Telangana, Secretariat Buildings, Hyderabad.
4. Union of India, represented by its Secretary, Ministry of Finance, Department of Revenue, Central Secretariat, New Delhi.

...RESPONDENTS/RESPONDENTS

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 vacate the Interim Order dated 03.04.2025 passed in I.A.No.1/2025 in W.P.No.8962 of 2025

Counsel for the Petitioner: SRI A. ROHAN REPRESENTING FOR M/s. R.S. ASSOCIATES

Counsel for the Respondent Nos.1 to 3: SRI SWAROOP OORILLA Special Govt Pleader for State Tax

Counsel for the Respondent No.4: SRI GADI PRAVEEN KUMAR DY. 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.8962 of 2025

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

Sri A.Rohan, learned counsel representing M/s.R.S.Associates, for the petitioner and Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, for respondent Nos.1 to 3.

2. During the course of hearing, learned counsel for the parties reached to a consensus that the impugned orders are unsigned documents and therefore, in view of the orders passed by this Court in W.P.No.21101 of 2024 & batch, dated 28.02.2025, this writ petition may be disposed of by setting aside the impugned orders and by reserving liberty to the Revenue to proceed afresh in accordance with law.

3. In view of the consensus arrived at, the impugned orders are set aside by reserving liberty to the Revenue as prayed for.

4. Accordingly, the writ petition is disposed of. No order as to costs.

Miscellaneous petitions pending, if any, shall stand closed.

SD-K.SREERAMA MURTHY
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

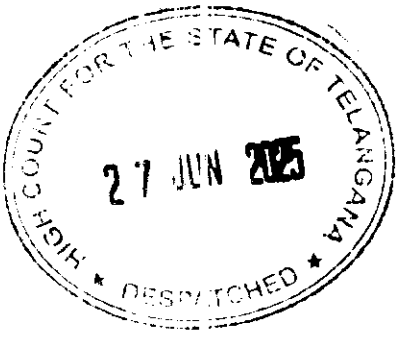
To,

1. Assistant Commissioner (ST), Mahankali Street, R-P- Road-1, Secunderabad, Telangana
2. Commissioner of Commercial Taxes, State of Telangana, C.T Complex. Nampally Hyderabad- 500001
3. The Principal Secretary (Revenue Department, Telangana, Secretariat Buildings, Hyderabad.
4. The Secretary, Ministry of Finance, Department of Revenue, Central Secretariat, New Delhi.
5. One CC to M/s. R.S. ASSOCIATES Advocate [OPUC]
6. One CC to Sri Gadi Praveen Kumar, Deputy Solicitor General of India [OPUC]
7. Two CCs to GP for STATE TAX, High Court for the State of Telangana at Hyderabad. [OUT]
8. Two CD Copies

KKS
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HIGH COURT

DATED:24/04/2025



ORDER

WP.No.8962 of 2025

DISPOSING THE WRIT PETITION WITHOUT COSTS

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by
21/5/25