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

WEDNESDAY, THE SIXTEENTH DAY OF JULY
TWO THOUSAND AND TWENTY FIVE

PRESENT

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

WRIT PETITION NO: 20440 OF 2025

Between:

M/s.Fitness One Group India Limited, Represented by its Managing Director, Shri. Arun Kathiresan, S/o SS Arunachalam Age. 61 years, No. 6-3-927/A, Raj Bhavan, Somajiguda, Hyderabad, Telangana - 500082

...PETITIONER

AND

1. The Appellate Joint Commissioner of State Tax, Punjagutta Division, Vth floor, C.T. Complex, Nampally, Hyderabad.
2. The Assistant Commissioner (ST), Khairatabad - Somajiguda - 2 Circle, Punjagutta Division, Mayur Kushal Complex, 8th Floor, B Block, Beside Charmas, Abids, Hyderabad - 500 001.
3. The Deputy State Tax Officer, Khairatabad - Somajiguda - 2 Circle, Punjagutta Division, Mayur Kushal Complex, 8th Floor, B Block, Beside Charmas, Abids, Hyderabad - 500 001.
4. The Manager, HDFC Bank, No.101-104, Tulsiani Chambers free Press Journal Margnariman Point, Mumbai, Maharashtra - 400 021.
5. The State of Telangana, Represented through Principal Secretary , 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 pass an Order, Direction or Writ more particularly one in the nature of Writ of Certiorari by the Order No. ZD361124031007Y dated 26.11.2024 passed by the 1st respondent and consequential recovery notice dated 20.02.2025 in GSTIN 36AAACF7733Q1Z3 issued by the 2nd respondent, in the absence of the constitution of the GST Appellate Tribunal.

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 direct the 2nd Respondent to withdraw the recovery notice issued to the 4th Respondent and lift the attachment of the ManagingDirecto· maintained with HDFC Bank, Tulsiani Chambers - Nariman Point, bearing Account No. 00011050028664 in view of the Petitioner's compliance with Section 112(8) and Section 112(9) of the CGST Act forthwith pending determination of Writ Petition.

IA NO: 3 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 the operation of the Order No. ZD361124031007Y dated 26.11.2024 passed by the 1st respondent and consequential recovery notice dated 20.02.2025 in GSTIN 36AAACF7733Q1Z3 issued by the 2nd respondent forthwith pending determination of Writ Petition.

Counsel for the Petitioner: SRI M.S.ACHYUTH BHARTHWAJ

Counsel for the Respondent No.1 to 3 & 5: SRI T.CHAITANYA KIRAN, AGP, REP. FOR SRI SWAROOP OORILLA, SPL. GP FOR STATE TAX

Counsel for the Respondent No.4: ---

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.20440 of 2025

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

Sri M.S.Achyuth Bharthwaj, 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 to 3 and 5.

2. During the course of hearing, learned counsel for the parties reached to a consensus. It is agreed that this petition may be disposed of in terms of the order passed in W.P.No.3600 of 2024, dated 22.02.2024.

3. Accordingly, as agreed, this Writ Petition is **disposed of** by directing the petitioner to deposit 10% of the tax liability as assessed by the Assessing Officer and deposit the same with the Department within four weeks from today, if not already deposited. The petitioner shall approach the Goods and Services Tax Appellate Tribunal (for short "Tribunal") within three months from the date of its constitution/establishment. The Tribunal shall

decide the second appeal in accordance with law. Further, subject to depositing 10% of the tax liability as directed hereinabove, no coercive action be taken against the petitioner till the decision of the Tribunal in the second appeal. It is made clear that this Court has not expressed any opinion on the merits of the case. No costs.

Miscellaneous petitions pending, if any, shall stand closed.

SD/- A.PRATHIMA
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

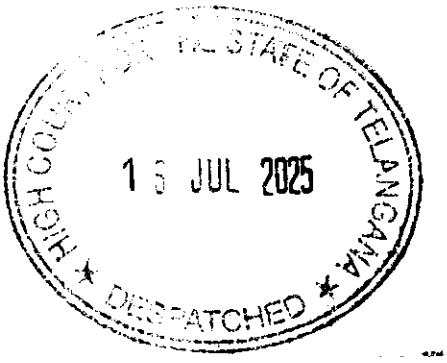
1. The Appellate Joint Commissioner of State Tax, Punjagutta Division, Vth floor, C.T. Complex, Nampally, Hyderabad.
2. The Assistant Commissioner (ST), Khairatabad - Somajiguda - 2 Circle, Punjagutta Division, Mayur Kushal Complex, 8th Floor, B Block, Beside Charmas, Abids, Hyderabad - 500 001.
3. The Deputy State Tax Officer, Khairatabad - Somajiguda - 2 Circle, Punjagutta Division, Mayur Kushal Complex, 8th Floor, B Block, Beside Charmas, Abids, Hyderabad - 500 001.
4. The Manager, HDFC Bank, No.101-104, Tulsiani Chambers free Press Journal Margnariman Point, Mumbai, Maharashtra - 400 021.
5. The Principal Secretary , Revenue Department Commerical Tax , Hyderabad Telangana, State of Telangana.
6. One CC to SRI M.S.ACHYUTH BHARTHWAJ, Advocate [OPUC]
7. Two CCs to SRI SWAROOP OORILLA, SPL. GP FOR STATE TAX, High Court for the State of Telangana at Hyderabad [OUT]
8. Two CD Copies

BSR

CC TODAY

HIGH COURT

DATED: 16/07/2025



ORDER

WP.No.20440 of 2025

DISPOSING OF THE WRIT PETITION,

WITHOUT COSTS

11 DMR
16/7/25