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

WEDNESDAY, THE TWENTY FIFTH DAY OF JUNE
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE THE ACTING CHIEF JUSTICE SUJOY PAUL
AND

THE HONOURABLE SMT JUSTICE RENUKA YARA

WRIT PETITION NOS: 24267 AND 24280 OF 2022

W.P.No.24267 of 2022

Between:

M/s Highlight Enterprises, Proprietary firm of Mr.Syed Shafiuddin, Office Address. Door No.1-1-76/E, Mothi Nagar, Mahabubnagar, Telangana - 509 001.

.....PETITIONER

AND

1. The Commissioner of Central Tax, Rangareddy GST Commissionerate Ground Floor, Posnett Bhavan, Tilak Road, Ramkote, Hyderabad 500001.
2. The Union of India, Rep. by its Secretary Finance. Ministry of Finance, North Block, New Delhi 110001.

....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 an appropriate Writ, Order or Direction, more particularly one in the nature of Writ Certiorari calling for the records of the impugned Order-In-Original No. 50/2021 - 22-Adjn (Commr) ST dated 08/03/2022 (in file O.R. No.264/2020- Adjn (Commr) ST) passed by the Respondent No.1, declaring the same as arbitrary, illegal, and violative of the principles of natural justice. and consequently quash the same.

I.A.NO:1 OF 2022

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 SUSPEND the impugned Order-In-Original No. 50/2021-22-Adjn (Commr) ST dated 08/03/2022 (in file O.R. No.264/2020- Adjn (Commr) ST) passed by th,e Respondent No.1.

Counsel for the Petitioner : SRI S.V.S.CHOWDARY

Counsel for the Respondent No.1 : Ms. B.SAPNA REDDY, LEARNED SENIOR STANDING COUNSEL FOR CBIC

Counsel for the Respondent No.2 : SRI B.MUKHERJEE, LEARNED COUNSEL REPRESENTING SRI GADI PRAVEEN KUMAR, LEARNED DEPUTY SOLICITOR GENERAL OF INDIA

W.P.NO: 24280 OF 2022

Between:

Mr. Syed Sadiq, S/o. Sirajuddin Sadiq, Aged 47 years, Transport Contractor, R/o. H.No.1-66/1, Kondurg Mandal, Srirangapur, Mahabubnagar, Telangana 509 410.

.....PETITIONER

AND

1. The Additional Commissioner of Central Tax and another, Rangareddy GST Commissionerate Ground Floor, Posnett Bhavan, Tilak Road, Ramkote, Hyderabad 500001.
2. The Union of India, Rep. by its Secretary Finance. Ministry of Finance, North Block, New Delhi 110001.

.....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 an appropriate Writ, Order or Direction, more particularly one in the nature of Writ Certiorari calling for the records of the impugned Order in Original No. 127/2021- 22-Adjn (ADC)-ST dated 31.03.2021 (received on 18.04.2022) passed by the Respondent No.1, declaring the same as arbitrary,

illegal, and violative of the principles of natural justice and consequently quash the same.

I.A.NO:1 OF 2022

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 SUSPEND the impugned Order in Original No. 127/2021-22-Adjn (ADC)-ST, dated 31.03.2021 (received on 18.04.2022) passed by the Respondent No.17.

Counsel for the Petitioner : SRI S.V.S.CHOWDARY

Counsel for the Respondent No.1 : Ms. B.SAPNA REDDY, LEARNED SENIOR STANDING COUNSEL FOR CBIC

Counsel for the Respondent No.2 : SRI B.MUKHERJEE, LEARNED COUNSEL REPRESENTING SRI GADI PRAVEEN KUMAR, LEARNED DEPUTY SOLICITOR GENERAL OF INDIA

The Court made the following COMMON ORDER

THE HON'BLE THE ACTING CHIEF JUSTICE SUJOY PAUL
AND
THE HON'BLE SMT. JUSTICE RENUKA YARA

WRIT PETITON Nos.24267 & 24280 of 2022

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

Sri S.V.S. Chowdary, learned counsel for the petitioner; Ms. B. Sapna Reddy, learned Senior Standing Counsel for CBIC, for respondent No1 and Sri B. Mukherjee, learned counsel representing Sri Gadi Praveen Kumar, learned Deputy Solicitor General of India, for respondent No.2.

2. Regard being had to the similitude of the questions involved, on the joint request of learned counsel for the parties, the matters were analogously heard and decided by way of this common order.

3. At the outset, learned counsel for the parties reached to a consensus. Learned Senior Standing Counsel for CBIC fairly submitted that the in the proceedings relating to the impugned Orders-in-Original (OIOs) dated 08.03.2022 and 31.03.2022 respectively, the petitioners could not be served or in other words, could not be put to notice and therefore, it is agreed that both the impugned OIOs be set aside and the matters may be

remitted back to the Proper Officer to decide them afresh in accordance with law.

4. In view of consensus arrived at, the impugned OIOs dated 08.03.2022 and 31.03.2022 respectively are **set aside**. The petitioners shall now appear before respondent No.1 on 08.07.2025 at 11:30 A.M., for which no separate notices will be required to be issued. On such appearance, respondent No.1 shall rehear the petitioners and decide the matters afresh in accordance with law.

5. With aforesaid and without expressing any opinion on the merits of the cases, these Writ Petitions are **disposed of**. No costs.

Interlocutory applications, if any pending, shall also stand closed.

SD/-V.KAVITHA
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Commissioner of Central Tax, Ranga Reddy GST Commissionerate Ground Floor, Posnett Bhavan, Tilak Road, Ramkote, Hyderabad 500001.
2. The Additional Commissioner of Central Tax and another, Rangareddy GST Commissionerate Ground Floor, Posnett Bhavan, Tilak Road, Ramkote, Hyderabad 500001.
3. The Secretary, Union of India, Finance. Ministry of Finance, North Block, New Delhi 110001.
4. One CC to SRI S.V.S.CHOWDARY, Advocate [OPUC]
5. One CC to SRI GADI PRAVEEN KUMAR, LEARNED DEPUTY SOLICITOR GENERAL OF INDIA, Advocate [OPUC]
6. One CC to Ms. B.SAPNA REDDY, LEARNED SENIOR STANDING COUNSEL FOR CBIC, Advocate (OPUC)
7. Two CD Copies

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HIGH COURT

DATED:25/06/2025



COMMON ORDER

WP.Nos.24267 AND
24280 of 2022

DISPOSING OF THE WRIT PETITIONS
WITHOUT COSTS.

(9)

kpr
11/7/25