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

MONDAY, THE TWENTY THIRD 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 NO: 21532 OF 2024

Between:

M/s. Indra Films, (Represented by its Partner, Dilipkumar Tandon) 1- 1- 145, Flat no. 101, 1st Floor, Happy Trade Centre, SD Road, Secunderabad, Hyderabad, Telangana - 500003.

...PETITIONER

AND

1. The Assistant Commissioner of State Taxes, M. G. Road - S. D. Road Circle, Begumpet Division, Pavani Prestige, Above R. S. brothers, Ameerpet Hyderabad, Telangana - 500016
2. The Commissioner of State Taxes, Telangana State Taxes Department, C. T Complex, Nampally, Hyderabad- 500 001, Telangana
3. Central Board for Indirect Taxes and Customs, Represented by its Chairman, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi -110 001
4. Goods and Services Tax Council, Represented by its Secretary, GST Council Secretariat, 51h Floor, Tower- II, JeevanBharti Building, Janpath Road, Connaught Place, New Delhi - 110 001
5. Union of India, Represented by its Secretary, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi - 110 001
6. The State of Telangana, Through the Principal Secretary to Government, Revenue Department, (State Tax) Telangana Secretariat Hyderabad - 500022

...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 particularly one in the nature WRIT OF MANDAMUS a) setting aside the present Order- in- Original bearing DIN no. GST/36AAAFI4853R1ZT/19 dated 29. 04. 2024 and Summary of the Order in

Form GST DRC - 07 bearing reference no. ZD360424078983W dated 29. 04. 2024passed under Section 73 of the TGST Act. b) declaring that the Notification No. 56/2023- Central Tax dated 28. 12. 2023 extending the time limit for passing the orders under Section 73(10) of the TGST Act, 2017 as without authority of law and not in compliance with the provisions of the GST law and violative of Articles 14, 19(1)(g) and 265 of the Constitution of India. alternatively, setting aside the unsigned Show Cause Notice in Form GST DRC- 01 bearing Reference No ZD360522014027U dated 28. 05. 2022 issued under Section 73 of the GST Act for the period 2018- 19 in violation of Rule 26 of the CGST Rules, 2017, thereby setting aside the signed Order- in- Original bearing DIN no. GST/36AAAFI4853R1ZT/19 dated 29. 04. 2024 and the unsigned Summary of the Order in Form GST DRC - 07 bearing reference no. ZD360424078983W dated 29. 04. 2024.

IA NO: 1 OF 2024

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 Respondent No. 1 to not take any coercive measures against the Petitioner based on the impugned order dated 29. 04. 2024.

Counsel for the Petitioner : SRI LAKSHMI KUMARAN SRIDHARAN

Counsel for the Respondents No.1,2&6 : SRI T.CHAITANYA KIRAN, rep.,
SRI SWAROOP OORILLA,
Spl.GP FOR STATE TAX

Counsel for the Respondent No.3&4 : Ms.PRAVALIKA,
rep., SRI DOMINIC FERNANDES, Sr.SC FOR CBIC

Counsel for the Respondent No.5 : SRI MUKHERJEE, rep.,
SRI GADI PRAVEEN KUMAR, DY.SO.GEN

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.21532 of 2024

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

Sri Lakshmi Kumaran and Sridharan, learned counsel for the petitioner; Sri T. Chaitanya Kiran, learned Assistant Government Pleader representing, Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, for respondent Nos.1, 2 and 6; Ms. Pravalika, learned counsel representing, Sri Dominic Fernandes, learned Senior Standing Counsel for CBIC, for respondent Nos.3 and 4 and Sri B. Mukherjee, learned counsel representing, Sri Gadi Praveen Kumar, learned Deputy Solicitor General of India, for respondent No.5.

2. Learned counsel for the petitioner seeks permission of this Court to withdraw the writ petition with liberty to file afresh, if occasion arises. A letter dated 18.06.2025 seeking permission of this Court to withdraw the Writ Petition is also filed in the Registry.

3. In view of the aforesaid, this Writ Petition is **dismissed as withdrawn** with the liberty prayed for. No costs.

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

SD/-K.AMMAJI
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

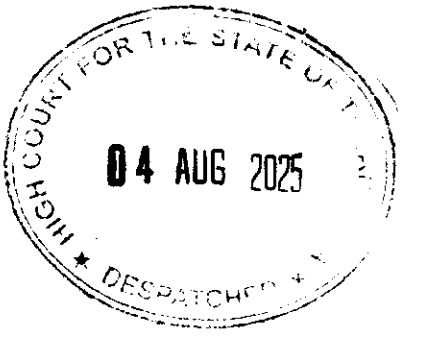
To,

1. One CC to SRI LAKSHMI KUMARAN SRIDHARAN, Advocate. [OPUC]
2. One CC to SRI SWAROOP OORILLA, SPL.G.P for State Tax. [OPUC]
3. One CC to SRI DOMINIC FERNANDES, Senior Standing Counsel for CBIC. [OPUC]
4. One CC to SRI GADI PRAVEEN KUMAR, (Deputy Solicitor General of India), High Court for the State of Telangana at Hyderabad. [OPUC]
5. Two CD Copies.

BSK
LS

HIGH COURT

DATED:23/06/2025



ORDER

WP.No.21532 of 2024

DISMISSING THE WRIT PETITION
AS WITHDRAWN
WITHOUT COSTS

(7)

kpr
11/7/25