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

MONDAY, THE SEVENTH 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: 10851 OF 2025

Between:

M/s. Elegant Sales and Marketing, 33, 2nd Floor, Durga Enclave, Road No. 12, Banjara Hills, Hyderabad - 500034 Represented by its Partner Pulluri Sanjay Rao, S/c. Pulluri Laxman Rao, Aged about 39 Years, R/o. Hyderabad.

.....PETITIONER

AND

1. The Assistant Commissioner of State Tax, Jubilee Hills - II Circle, Punjagutta Division, Telangana.
2. Commissioner of Commercial Taxes, State of Telangana, C.T. Complex, Nampally, Hyderabad- 500001.
3. State of Telangana, Through Principal Secretary to Government 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 a writ order or direction, more particularly in the nature of a writ of mandamus declaring the Show Cause Notice dated 31-01-2024 bearing Ref No. ZD3601240518976 (Annexure P3) and its consequent Order bearing Reference No. ZD360424075739W dated 29-04-2024 along with its attachment (Annexure P1) rectified vide rectification order dated 30-04-2024 bearing Reference No. ZD3604240865719 (Annexure P2) passed by the Respondent No. 1 for the Financial year 2018-19 as being void, illegal, arbitrary, violative of

Articles 14, 19, 21 and 265 of the Constitution of India, violative of principles of natural justice, and without authority of law and consequently set aside the same.

I.A.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 Order bearing Reference No. ZD360424075739W dated 29-04-2024 along with its attachment (Annexure P1) rectified vide rectification order dated 30-04-2024 bearing Reference No. ZD3604240865719 (Annexure P2).

Counsel for the Petitioner : SRI M.NAGA DEEPAK

Counsel for the Respondents : SRI T.CHAITANYA KIRAN, LEARNED ASSISTANT G.P REPRESENTING SRI SWAROOP OORILLA, LEARNED SPECIAL GOVT PLEADER FOR STATE TAX

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.10851 of 2025

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

Sri M.Naga Deepak, 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 the respondents.

2. Learned counsel for the petitioner and learned Special Government Pleader for State Tax submitted that since the impugned notice and orders are unsigned, the same may be set aside in view of the common order passed in W.P.No.21101 of 2024 & batch, dated 28.02.2025.

3. Accordingly, the impugned notice and orders are **set aside**. The consequential bank attachment(s), if any, shall also stand revoked. Liberty is reserved to the respondents to issue fresh show cause notice/order in accordance with law and, for undertaking this exercise afresh, the limitation will not be a hurdle for the respondents. In addition, it is directed that in the event the petitioner is put to notice, it will be open to the

petitioner to raise all possible objections, including the objection regarding delay in issuing the show cause notice.

4. The Writ Petition is **disposed of** without expressing any opinion on the merits of the case. No costs.

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

Sd/- K.BHAVANI SWAMY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Assistant Commissioner of State Tax, Jubilee Hills - II Circle, Punjagutta Division, Telangana.
2. The Commissioner of Commercial Taxes, State of Telangana, C.T. Complex, Nampally, Hyderabad- 500001.
3. The Principal Secretary to Government, State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana.
4. One CC to SRI M.NAGA DEEPAK, Advocate [OPUC]
5. One CC to SRI SWAROOP OORILLA, LEARNED SPECIAL GOVT PLEADER FOR STATE TAX, Advocate (OPUC)
6. Two CD Copies

SA
PVL

HIGH COURT

DATED:07/07/2025



ORDER

WP.No.10851 of 2025

DISPOSING OF THE W.P

WITHOUT COSTS.