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

WEDNESDAY, THE ELEVENTH 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: 15624 OF 2025

Between:

M/s. Joint Venture of Tata Projects Ltd and Raghava Constructions, 1-7-80, Mithona Towers-1, Prenderghast Road, Hyderabad, Telangana -500003 Represented by its DGM of Finance and Accounts Mr. Suresh Singhvi, S/o Jodhraj Ji Singhvi, Aged 45 years, R/o. Girwa, PO Udaipur Shastri Circle, Udaipur, rajasthan-313001.

.....PETITIONER

AND

1. The Assistant Commissioner of State tax, Begumpet-2 Circle, H.No. 6-3-789, 5th Floor Pavani Prestige, Ameerpet, Hyderabad 500 016.
2. 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 issue a writ, order, or direction or plea one in the nature of writ of mandamus declaring (a)That impugned SCN no. ZD361124043526K dated 30-11-2024 a issued by the Respondent No. 1 under the provisions of CGST/TGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction, without authority of law apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside the same and/or pass such further or other order(s) as this Hon'ble Court may deem fit and proper in the circumstances of the case. (b)That impugned order in Form GST DRC-07 bearing no. ZD360225086213J dated 27-02-2025 passed by the Respondent No. 1 under the

provisions of CGST/TGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction, without authority of law apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to 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 operation of impugned order no. ZD360225086213J dated 27.02.2025 issued by the Respondent No.1.

Counsel for the Petitioner : SRI P.VENKATA PRASAD

Counsel for the Respondents : SRI SWAROOP OORILLA, 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.15624 of 2025

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

Sri P. Venkata Prasad, learned counsel for the petitioner and Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, for the respondents.

2. With the consent, finally heard.

3. Learned counsel for the parties jointly and fairly submit that the point involved in this case is squarely covered by an order passed by this Court in W.P.No.9924 of 2025, dated 03.04.2025 wherein it was held as under:-

> "5. We find substance in the argument of learned counsel for the petitioner that a combined reading of Section 73(2) and (10) of the Act permits the Department to issue show cause notice upto three months prior to the passing of the assessment order. The assessment order was passed on 28.02.2025 and therefore, the show cause notice could have been issued upto 28.11.2024. Whereas, in the instant case, it was issued on 30.11.2024. Similar view was taken by the Andhra Pradesh High Court in **M/s. The Cotton Corporation of India v. Assistant Commissioner (ST) (Audit) (FAC), State of Andhra Pradesh, Union of India** (2025 (2) TMI 362-Andhra Pradesh High Court). In view of the statutory provisions and interpretation by the Andhra Pradesh High Court, we find substantial force in the argument of learned counsel for the petitioner that the

impugned assessment order cannot sustain judicial scrutiny.

6. Resultantly the impugned assessment order dated 28.02.2025 is **set aside** and the Writ Petition is **allowed** to the extent indicated above. No costs."

4. In the instant case, the show-cause notice was issued on 30.11.2024, whereas the final order is passed on 27.02.2025. The parties fairly admitted that the final order could not be passed within stipulated time as per Section 73 (2) of the Goods and Services Tax Act, 2017.

5. In view of the aforesaid, the impugned order dated 27.02.2025 is **set aside** and the Writ Petition is **allowed**. No costs.

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

SD/- A.H.S. GOWRI SHANKAR
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Assistant Commissioner of State tax, Begumpet-2 Circle, H.No. 6-3-789, 5th Floor Pavani Prestige, Ameerpet, Hyderabad 500 016.
2. The Principal Secretary to Government, Revenue Department (Commercial Tax), State of Telangana at Hyderabad, Telangana.
3. One CC to SRI P.VENKATA PRASAD, Advocate [OPUC]
4. One CC to SRI SWAROOP OORILLA, SPECIAL GOVT PLEADER FOR STATE TAX, Advocate [OPUC]
5. Two CD Copies

SA
GJP

HIGH COURT

DATED:11/06/2025



ORDER

WP.No.15624 of 2025

ALLOWING THE W.P

WITHOUT COSTS.