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

THE HONOURABLE SMT JUSTICE RENUKA YARA

WRIT PETITION NO: 15680 OF 2025

Between:

M/s. Joint Venture of Tata Projects Ltd & 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, Commercial Taxes Department, Opp. Gandhi Bhavan, 8th Floor, Gaganvihar Building, Nampally, Hyderabad-500001
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. ZD361124042964D dated 30-11-2024 along with summary in Form GST DRC-01 bearing Reference No. ZD361124042964D dated 29-11-2024(issued on 30-11-2024) 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. ZD360225085489X 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.

IA 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. ZD360225085489X dated 27.02.2025 issued by the Respondent No.1.

Counsel for the Petitioner: M/S P V PRASAD ASSOCIATES

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.15680 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. The singular point raised by learned counsel for the petitioner is that the show cause notice (Annexure-P4) was issued on 30.11.2024, whereas the final order was passed on 27.02.2025. Since the show cause notice has not been issued within the stipulated time as per Section 73(2) and (10) of the Central Goods and Services Tax Act, 2017 (for short, 'the Act') and as held by this Court in W.P.No.9924 of 2025, dated 03.04.2025, the impugned order dated 27.02.2025 may be set aside.

4. To bolster the aforesaid submission, heavy reliance is placed on Annexure-P5, which contains the date of RFN generation as 30.11.2024. Thus there is no doubt that the show

cause notice has not been issued within the permissible time as per Section 73(2) and (10) of the Act.

5. Accordingly, in view of the order passed by this Court on 03.04.2025 in W.P.No.9924 of 2025, 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/- M. OSMAN ALI BAIG
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

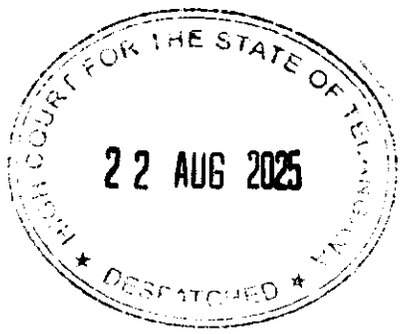
To,

1. The Assistant Commissioner of State tax, Commercial Taxes Department, Opp. Gandhi Bhavan, 8th Floor, Gaganvihar Building, Nampally, Hyderabad-500001
2. State of Telangana, Through Principal Secretary to Government, Revenue Department (Commercial Tax), Hyderabad, Telangana
3. One CC to M/S P. V. Prasad Associates, Advocate [OPUC]
4. Two CC to The GP for State Tax, High Court for the State of Telangana, at Hyderabad[OUT]
5. Two CD Copies

T J
GJP

HIGH COURT

DATED:11/06/2025



ORDER

WP.No.15680 of 2025

ALLOWING THE WRIT PETITION

WITHOUT COSTS

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11/7/2025