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

THURSDAY, THE TWELFTH 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: 10895 OF 2025

Between:

M/s. K Madhukar Company, 4-185, Main Road, Boath, Adilabad, Telangana, 504304 Represented by its Partner, Mr. Vishwanand Kathuri, aged about 51 years, S/o. Madhukar Kathuri, R/o. 12-42, Hanuman Gally, Boath, Adilabad, Telangana- 504304

...PETITIONER

AND

1. The Assistant Commissioner ST, Adilabad STU, Adilabad Division, H.No. 9-6, 2nd Floor, Chandra Hero Complex, Sai Nagar, Dasnapur, Adilabad- 504001
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 more particularly one in the nature of a Writ of Mandamus (i) declaring impugned Show cause notice in Form DRC 01 vide Ref no.ZD360622011176Q dated 02.06.2022 and an Order in DRC-07 vide ref. no. ZD360524002124Y dated 01.05./024 both issued by the 1St Respondent under the provisions of CGST/TGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction and 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 any action taken pursuant thereto.

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

WRIT PETITION No.10895 of 2025

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

Sri V.Veeresham, 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, for the respondents.

2. With the consent, finally heard.

3. Learned counsel for the parties fairly submitted that the show cause notice was issued on 02.06.2022, whereas the final order was passed on 01.05.2024. Thus, it is passed beyond the period of limitation as per Section 73(2) and (10) of the Central Goods and Services Tax Act, 2017 and therefore, the final order may be set aside.

4. In view of the aforesaid, the final order dated 01.05.2024 is set aside and the writ petition is **allowed**. No order as to costs.

Miscellaneous petitions pending, if any, shall stand closed.

Sd/- A. PRATHIMA
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Assistant Commissioner ST, Adilabad STU, Adilabad Division, H.No. 9-6, 2nd Floor, Chandra Hero Complex, Sai Nagar, Dasnapur, Adilabad- 504001
2. The Principal Secretary to Government Revenue Department (Commercial Tax), State of Telangana, Hyderabad, Telangana
3. One CC to SRI V. VEERESHAM Advocate [OPUC]
4. One CC to SRI SWAROOP OORILLA, SPL.G.P for State Tax. [OPUC]
5. Two CD Copies.

BSK

PVL

HIGH COURT

DATED:12/06/2025



ORDER

WP.No.10895 of 2025

ALLOWING THE WRIT PETITION
WITHOUT COSTS

7 copies
Kr
28/7/25