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

TUESDAY, THE EIGHTH 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: 18322 OF 2025

Between:

M/s Sree Gandhi Stores, Bathukamma Kunta, 2 2 1055/12/A, Baghamberpet, Hyderabad, Telangana, 500044, Represented by its Proprietor, Shri Mohan Kumar Gandhi, S/o Jugraj Gandhi, Aged about 57 years, R/o 2-2-1055/12/A, bathukammakunta Bagh amberpet, Hyderabad, Telangana -500013.

.....PETITIONER

AND

1. The Assistant Commissioner (ST), Circle - Vidyanagar, Secunderabad Division, Telangana.
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 declaring that impugned SCN vide ref no ZD360522019276I dated 30.05.2022 and Order in Form GST DRC-07 vide Ref No. ZD361123029077N dated 23.11.2023 passed by the 1st Respondent under section 73 and relevant provisions of the CGST and TGST Act, 2017 are invalid in the eyes of the law and are also void, arbitrary, illegal, without jurisdiction, violative of the principles of natural justice 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 writ petition, the High Court may be pleased to stay operation of impugned SCN vide ref no ZD360522019276I dated 30.05.2022 and Order in Form GST DRC-07 vide Ref No. ZD361123029077N dated 23.11.2023 passed by the Respondent No.1.

Counsel for the Petitioner : SRI NAGENDRA PRASAD V

Counsel for the Respondent : 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.18322 of 2025

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

Sri Nagendra 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. During the course of hearing, learned counsel for the parties reached to a consensus. Learned counsel for the petitioner submits that he may be permitted to file an appeal before the appellate authority. Learned Special Government Pleader for State Tax, appearing for the respondents, has no objection.

4. Accordingly, the writ petition is **dismissed** by reserving liberty to the petitioner to file an appeal within fifteen days from today before the competent authority. No order as to costs.

Miscellaneous petitions pending, if any, shall stand closed.

Sd/- L. VIJAYA LAXMI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To
1. One CC to SRI NAGENDRA PRASAD V, Advocate [OPUC]
2. Two CCs to SRI SWAROOP OORILLA, SPECIAL GOVT PLEADER FOR STATE TAX, [OPUC]
3. Two CD Copies

SA
PVL

HIGH COURT

DATED:08/07/2025



ORDER

WP.No.18322 of 2025

DISMISSING THE W.P

WITHOUT COSTS.

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05/8/2025