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

WEDNESDAY ,THE SIXTEENTH 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: 17224 OF 2025

Between:

M/s.Value Vision Opticals Private Limited, Plot No.74, HIG, Manikonda, Beside Dream Vally Villas, Taneesha Nagar, Manikonda, Hyderabad. Represented by its Director Mr. Ravanam Naga Siva Prasanna Kumar

...PETITIONER

AND

1. The Assistant Commissioner of State Tax, Punjagutta -I Circle, Punjagutta Division, Hyderabad. Government of Telangana, Hyderabad.
2. The Deputy Commissioner of State Tax -III, Enforcement Wing, Government of Telangana, Hyderabad
3. The Commissioner of State Tax, Government of Telangana, Nampally Hyderabad.
4. The State of Telangana, Represented by its Secretary Revenue, Secretariat building, Hyderabad.

...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 Writ of Mandamus or any other appropriate Writ or Order or Direction declaring the action of the 2nd Respondent in passing the impugned Order dated 13-2-2025, for the tax period April 2020 to March 2021, as illegal, arbitrary, high handed, without authority of law and jurisdiction, contrary to the provisions of the CGST/ TGST Act 2017, violation of principles of natural justice, hopelessly time barred and set aside the same as null and void

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 suspend the operation of the impugned Order dated 13-2-2025, for the per/od April 2020 to March 2021, pending disposal of the Writ Petition, as otherwise, the Petitioner will be put to irreparable loss and hardship

Counsel for the Petitioner: SRI. BHASKAR REDDY VEMIREDDY
SENIOR COUNSEL REP SRI V. SIDDHARTH REDDY

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.17224 of 2025

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

Sri Bhaskar Reddy Vemireddy, learned Senior Counsel appearing for Sri V.Siddharth Reddy, 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. It is agreed that admittedly, the Department passed the order dated 03.07.2024 under Section 74 of the Goods and Services Tax Act, 2017 (hereinafter referred to as 'the Act') against which the petitioner's writ petition is already pending. However, without noticing the said order, the Department passed the impugned order dated 13.02.2025 under Section 73 of the Act. It is agreed that for the aforesaid reason, the order dated 13.02.2025 may be set aside.

4. In view of the consensus arrived at, the impugned order dated 13.02.2025 is set aside.

5. Accordingly, the writ petition is **disposed of.** No order as to costs.

Miscellaneous petitions pending, if any, shall stand closed.

Sd/- M. OSMAN ALI BAIG
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

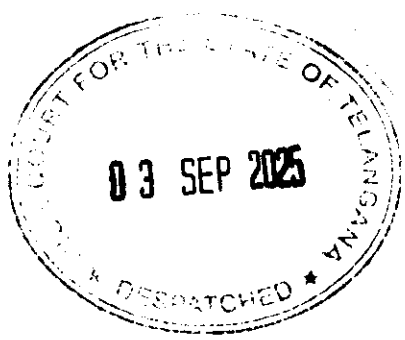
To,

1. The Assistant Commissioner of State Tax, Punjagutta -I Circle, Punjagutta Division, Hyderabad. Government of Telangana, Hyderabad.
2. The Deputy Commissioner of State Tax -III, Enforcement Wing, Government of Telangana, Hyderabad
3. The Commissioner of State Tax, Government of Telangana, Nampally Hyderabad.
4. The Secretary Revenue, Secretariat building, T.S.,Hyderabad.
5. One CC to SRI. V. SIDDHARTH REDDY, Advocate [OPUC]
6. Two CCs to SPECIAL GOVERNMENT PLEADER FOR STATE TAX, High Court for the State of Telangana, at Hyderabad [OUT]
7. Two CD Copies

B M
PVL

HIGH COURT

DATED:16/07/2025



ORDER

WP.No.17224 of 2025

DISPOSING OF THE WRIT PETITION WITHOUT COSTS

10 MT
13/8/25