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

FRIDAY, THE THIRTEENTH 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: 33732 OF 2024

Between:

M/s. Vijay Nirman Company Private Limited, Represented by its Vice-Chairman, A V V V Prasad, Having its office at 8- 3- 833/118, Kamalapuri Phase 1, Hyderabad, Telangana - 500 073. Mobile No 91 95508 06688. Email Id sukesh.mr@vijaynirman.com

...PETITIONER

AND

1. The Deputy Commissioner of State Tax, Punjagutta STU-2 Circle, Punjagutta Division, Mayur Kushal Complex, Abids, Hyderabad, Telangana - 500 001.
2. The Union of India, Through its Secretary, The Department of Revenue, Ministry of Finance, North Block, New Delhi.
3. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana.
4. Aashish Nag Madamanchi, 8-3-616/41, Yellareddy Guda, Ameerpet, Hyderabad, Telangana - 500 073.
5. M/s. Misa Architecture and Interiors Private Limited, 11-5-465, Shersons Residency, Criminal Court Road, Red Hills, Hyderabad, Telangana - 500 004.
6. M/s. AGS Management Services Private Limited, Plot No-27, H.No.1-36-98, Paigah House, Phase-2, SP Road, Secunderabad, Hyderabad, Telangana - 500 003.

...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 Writ Petition, it is prayed that - A. The Honble Court may be pleased to issue a writ of Mandamus or any other writ, direction or order declaring the proceedings of the 1st Respondent vide the impugned order issued in Form GST DRC 07 vide Ref No. ZD360824125810F dated 28.08.2024 (Annexure P1)

without the jurisdiction and contrary to the principles of natural justice, as the said order was passed after the period of limitation specified under Section 73 of the GST Act. Hence, the pleceedings of the 1st Respondent are liable to be set aside in the present facts and circumstances of the case. B. The Honble Court may be pleased to issue a writ of Mandamus or any other writ, direction, or order that Notification No. 56/2023 - CT dated 28.12.2023, which was issued for extending the period of limitation for conducting the adjudication proceedings for the FY 2019-20, is issued without the authority of law and ultra-vires to Section 168A of the GST Act, 2017 of the GST Act, 2017. C. The Honble Court may be pleased to issue a writ of Mandamus or any other writ, direction or order holding the Provisions of Section 16(2)(c) of the CGST Act, 2017 as well as Section 16(2)(c) of the TSGST Act, 2017 is arbitrary, without jurisdiction, unconstitutional against to the principles of natural justice and as ultra-vires to the provisions of Article 14, 300A and Article 19(1)(g) of the Constitution of India. D. The Honble Court may be pleased to issue a writ of Mandamus or any other writ, direction or order declaring the proceedings of the 1st Respondent vide the impugned order issued in Form GST DRC 07 vide Ref No. ZD360824125810F dated 28.08.202 (Annexure P1) proposing for payment of GST liability amounting to Rs. 12,33,514/- (CGST (plus) SGST) along with interest under Section 50 and Penalty under Section 73 is arbitrary, without jurisdiction, unconstitutional, against to the principles of natural justice and contrary to various precedents laid down in the subject matter and violative of Article 14, 300A and Article 19(1)(g) of the Constitution of India. Hence, the proceedings of the 1st Respondent are liable to be set aside in the present facts and circumstances of the case.

IA NO: 1 OF 2024

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 the operation of the Impugned Order issued in Form GST DRC 07 vide Ref No. ZD360824125810F dated 28.08.2024 (Annexure P1) in the interest of justice.

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 all further action including collection of tax pursuant to Order vide Ref No. ZD360824125810F dated 28.08.2024 and pass such further or other order(s).

Counsel for the Petitioner : Ms.GAYATRI PRIYA rep., SRI MD SHABAZ

Counsel for the Respondent No.2 : SRI MUKHERJEE, rep.,
SRI GADI PRAVEEN KUMAR, DY.SO.GEN

Counsel for the Respondents No.1&3 : SRI SWAROOP OORILLA,
Spl.GP FOR STATE TAX

Counsel for the Respondents No.4to6 : --

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.33732 of 2024

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

Ms. V. Gayatri Priya, learned counsel represents MD. Shabaz, learned counsel for the petitioner, Ms. Pravalika, learned counsel representing Sri Dominic Fernandes, learned Senior Standing Counsel for CBIC, for the respondent(s)-CBIC, Sri B. Mukherjee, learned counsel representing Sri Gadi Praveen Kumar, learned Deputy Solicitor General of India, for the respondent(s)-Union of India and Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, for the respondent(s)-State Tax.

2. Learned counsel for the petitioner seeks permission of this Court to withdraw the writ petition.

3. In view of the aforesaid, this Writ Petition is **dismissed as withdrawn**. No costs.

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

SD/-A. PRATHIMA
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. One CC to SRI MD SHABAZ, Advocate. [OPUC]
2. One CC to SRI GADI PRAVEEN KUMAR, (Deputy Solicitor General of India), High Court for the State of Telangana at Hyderabad. [OPUC]
3. One CC to SRI SWAROOP OORILLA, SPL.G.P for State Tax. [OPUC]
4. Two CD Copies.

BSK

GJP

HIGH COURT

DATED:13/06/2025



ORDER

WP.No.33732 of 2024

DISMISSING THE WRIT PETITION
AS WITHDRAWN
WITHOUT COSTS

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15-7-25
D.B