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

MONDAY, THE NINTH 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: 14733 OF 2025

Between:

Devi Enterprises, Rep. by its Proprietor, Nagendra Kumar Surya, S/o Nandam Suryanarayana, Aged about 52 yrs, Occ. Business, O/o 6-184, Ground Floor, Bharathi Nilayam, S L N S Colony, Meerpet, Ranga Reddy District,

...PETITIONER

AND

1. The State of Telangana, Rep. by its Principal Secretary, Commercial Taxes Department, Secretariat Buildings, Hyderabad.
2. The Commissioner, Commercial Taxes Department, CT Complex, Nampally, Hyderabad.
3. The Assistant Commissioner, Hyder Nagar - II Circle, Hyderabad Rural Division, 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 or order or direction more particularly one in the nature of Writ of Mandamus declaring the action of the respondents in passing the order dt.27/12/2024 bearing Ref,No. ZD361223053329G under section 73 of the TGST & CGST Acts, 2017 against the petitioner which is illegal, arbitrary, unconstitutional and without following the procedure laid down under Section 61 of Telangana Goods and Services Tax Act, 2017, read with Rule 99 of the Telangana Goods and Service Tax Rules, 2017 and consequently suspend 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 of all further proceedings pursuant to the order dt.27/12/2024 bearing Ref.No. ZD361223053329G under section 73 of the TGST and CGST Acts, 2017, pending disposal of the above writ petition.

Counsel for the Petitioner : SRI D.KAVAL KUMAR

Counsel for the Respondents : SRI SWAROOP OORILLA, Spl.GP 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.14733 of 2025

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

Sri Dr. D. Kaval Kumar, learned counsel for the petitioner and Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, for the respondents.

2. Heard on admission.

3. The petitioner challenges the order dated 27.12.2024. The Writ Petition is filed on 30.04.2025.

4. On more than three occasions, a specific question was raised by this Court regarding explanation in filing the petition after considerable long time. Sadly, no answer is forthcoming. In other words, despite repeated query, learned counsel for the petitioner has not taken us to any pleading which explains the delay. The petitioner has not filed the writ petition within the stipulated time limit prescribed for preferring an appeal. In absence of showing any justifiable reasons and pleadings for belatedly filing this petition, in the light of judgment of Supreme Court in **Assistant Commissioner (CT), LTU, Kakinada v.**

Glaxo Smith Kline Consumer Health Care Limited[1], this Writ Petition cannot be entertained and is accordingly **dismissed** on the ground of delay. No costs.

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

SD/- M. OSMAN ALI BAIG
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. One CC to SRI D.KAVAL KUMAR, Advocate. [OPUC]
2. One CC to SRI SWAROOP GORILLA, SPL.G.P for State Tax. [OPUC]
3. Two CD Copies.

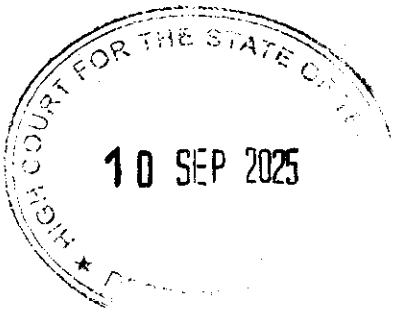
BSK

GJP

[1] 2020 (36) G.S.T.L. 305 (S.C.)

HIGH COURT

DATED:09/06/2025



ORDER

WP.No.14733 of 2025

DISMISSING THE WRIT PETITION
WITHOUT COSTS

PA

(5) 4/2/25