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

THURSDAY, THE TWENTY FOURTH DAY OF JULY
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH
AND
THE HONOURABLE SRI JUSTICE P.SAM KOSHY

WRIT PETITION NO: 14946 OF 2025

Between:

M/s. Liquor Baron, represented by its Partner Sri G.L.N.Das, aged about 57 years, Plot No.645, Sai Vamsee, Road No.36, Jubilee Hills, Hyderabad-500033, Telangana.

...PETITIONER

AND

1. The State of Telangana, Rep. by the Principal Secretary, Revenue (CT) Department, Secretariat, Hyderabad, Telangana.
2. Commissioner of Commercial Taxes, State of Telangana, Hyderabad.
3. The Deputy Commissioner (ST), STU-1, Malkajgiri Division, Hyderabad.

...RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the

i. Hon'ble Court may be pleased to issue an appropriate Writ, Direction, or Order, particularly one in the nature of a Writ of Prohibition, declaring that the action of the Respondent No 3 in passing the impugned order dated 31.03.2025 is without jurisdiction and beyond the scope of its legal authority, and consequently restrain the Respondent No.3 from giving effect to the said order.

ii. Honble Court may be pleased to issue an appropriate Writ, Direction, or Order, more particularly one in the nature of a Writ of Certiorari, to quash and set aside the impugned order dated 31.03.2025, passed under the Telangana Value Added Tax Act, 2005, for the period from

01.04.2017 to 28.02.2024, whereby a tax demand of Rs.68,64,379/- has been illegally, arbitrarily, and contrary to law levied, in gross violation of the principles of natural justice, and to declare the said order as null and void.

IA NO: 2 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 31.03.2025 for the period from 01.04.2017 to 28.02.2024 under the Telangana Value Added Tax Act, 2005, thereby levying a tax of Rs.68,64,379/- pending disposal of the Writ Petition as otherwise, the Petitioner will be put to irreparable loss and hardship.

Counsel for the Petitioner: SRI S.V.BHARADWAJA, REP. FOR Ms. NAVYA JANNU

Counsel for the Respondents: SRI SWAROOP OORILLA, SPL. GP FOR STATE TAX

The Court made the following: ORDER

THE HON'BLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH
AND
THE HON'BLE SRI JUSTICE P. SAM KOSHY

WRIT PETITION No.14946 of 2025

ORDER: *(Per the Hon'ble the Chief Justice Sri Aparesh Kumar Singh)*

Sri S.V. Bharadwaja, learned counsel representing Sri Navya Jannu, learned counsel for the petitioner.

Sri Swaroop Oorlilla, learned Special Government Pleader for State Tax appears for the respondents.

2. The writ petition has been preferred for the following reliefs:

> "i. Hon'ble Court may be pleased to issue an appropriate Writ, Direction or Order, particularly one in the nature of a Writ of Prohibition, declaring that the action of the Respondent No.3 in passing the impugned order dated 31.03.2025 is without jurisdiction and beyond the scope of its legal authority, and consequently restrain the Respondent No.3 from giving effect to the said order.
>
> ii. Honble Court may be pleased to issue an appropriate Writ, Direction or Order, more particularly one in the nature of a Writ of Certiorari, to quash and set aside the impugned order dated 31.03.2025, passed under the Telangana Value Added Tax Act, 2005 for the period from 01.04.2017 to 28.02.2024, whereby a tax demand of Rs.68,64,379/- has been illegally, arbitrarily and contrary to law levied, in gross violation of the principles of natural justice, and to declare the said order as null and void."

3. Learned counsel for the petitioner, in course of his submissions, has raised jurisdictional issues. However, they are interlinked with the scrutiny of facts.

4. Learned Special Government Pleader has opposed the maintainability of the writ petition on the ground of alternative remedy.

5. Therefore, after some argument, learned counsel for the petitioner seeks permission to withdraw the writ petition with a liberty to approach the statutory appellate authority.

6. Liberty is granted and the writ petition is dismissed as withdrawn. No order as to costs.

Miscellaneous petitions, pending if any, stand closed.

SD/-B. REKHA RANI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. One CC to Ms. NAVYA JANNU, Advocate [OPUC]
2. Two CCs to SRI SWAROOP OORILLA, SPL. GP FOR STATE TAX, High Court for the State of Telangana at Hyderabad [OUT]
3. Two CD Copies

BSR
LS

HIGH COURT

DATED:24/07/2025



ORDER

WP.No.14946 of 2025

DISMISSING THE WRIT PETITION AS WITHDRAWN,

WITHOUT COSTS

S.K.

28/8/25