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

THURSDAY, THE THIRD 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: 18111 OF 2025

Between:

M/s. UHC Lifesciences, Having address at 2-20-3/31/NR, Shop No. 1 and 2, Ground Floor, Venkateshwar Colony, Adarshnagar, Chilkanagar Road Uppal, Rangareddy, Telangana- 500039 Represented by its Proprietor K. Vasantha Rao, aged about 46 years, S/o. K Papa Rao, R/o. Kashibugga, Warangal, Telangana- 506 002

...PETITIONER

AND

1. The Assistant Commissioner ST, Nacharam 1 Circle, Malkajgiri Division, 12th Floor, South Wing, Gagan Vihar, Nampally, Hyderabad - 500 001
2. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana
3. Union of India, Ministry of Finance, Represented by its Secretary, North Block, New Delhi-110 001
4. Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi Rep by its Commissioner
5. ICICI Bank Limited, Represented by its Manager, G-1, Navketan, SD Road, Opp. Clock Tower, Secunderabad- 500 003
6. Indusind Bank, Represented by its Manager, Ground Floor, Door No. 7-71/3, Street No. 8, Maheshwari Nagar, Habbsiguda, Hyderabad- 500 007

...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 (i) Declaring Show cause notice in Form DRC 01 vide Ref no. ZD360522015466J dated 29.05.2022 and an Order in DRC-07 vide ref. no. ZD361223014813Q dated 08.12.2023 both issued by the 1st Respondent under the provisions of CGST/TGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction and without authority of law apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside any action taken pursuant thereto and pass such further or other order(s) as this Honourable Court may deem fit and proper in the circumstances of the case. (ii) declare the Notification No.79 of 2020 dated 15/10/2020 issued by the Respondent No.4 amending the Rule 142 (1A) of the Central Goods and Services Tax Rules, 2017 and corresponding G.O.Ms No.24, Rev. (CT-II) Dept., dated 09.02.2021 issued by Respondent No. 2 amending Rule 142(1A) of TGST Rules, 2017 as being without authority of law and ultra vires to the Section 73(5) of the Central Goods and Services Tax Act, 2017 and violative of Articles 14, 19(1)(g) and 21 of the Constitution of India as being without authority of law and ultra vires to the Section 73(5) of the Central Goods and Services Tax Act, 2017 and violative of Articles 14, 19(1)(g) and 21 of the Constitution of India and. Pass such other order or orders as this court may deem fit and proper in the circumstances of the case. (iii) declare the Form DRC 13 dated 05.03.2025 issued by Respondent No. 1 as without authority of law and violative of articles 14, 19(1)(g), 21 and 265 of the Constitution of India and consequently set aside 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 operation of impugned Order in DRC-07 vide ref no. ZD361223014813Q dated 08/12/2023 issued by the Respondent No. 1 for the tax period 2017-18 under CGST/TGST Acts, 2017 pending disposal of the above Writ Petition, as otherwise, the Petitioner will be put to severe loss and hardship.

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 stay operation of Form DRC 13 dated 05.03.2025 issued by the Respondent No. 1 to

respondent No. 5 & 6 and consequently allow the petitioner to operate their bank accounts.

Counsel for the Petitioner : SRI M.UMA SHANKAR, rep., SRI V. VEERESHAM

Counsel for the Respondents No.1&2 : SRI SWAROOP OORILLA, Spl.GP FOR STATE TAX

Counsel for the Respondent No.3 : SRI GADI PRAVEEN KUMAR, DY.SO.GEN

Counsel for the Respondent No.4:SRI DOMINIC FERNANDES, Sr.SC FOR CBIC

Counsel for the Respondent No.5&6 : --

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.18111 of 2025

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

Sri M.Uma Shankar, learned counsel appearing for Sri V.Veeresham, learned counsel for the petitioner, seeks to withdraw this petition with liberty to the petitioner to file a properly constituted petition.

2. As a last opportunity, liberty is granted to file fresh petition.

3. Accordingly, this Writ Petition is **dismissed as withdrawn** with the liberty prayed for. There shall be no order as to costs.

Interlocutory applications, if any pending, shall stand closed.

SD/- A.H.S.GOWRI SHANKAR
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. One CC to SRI V.VEERESHAM, Advocate. [OPUC]
2. One CC to SRI SWAROOP OORILLA, SPL.G.P for State Tax. [OPUC]
3. One CC to SRI DOMINIC FERNANDES, Senior Standing Counsel for CBIC. [OPUC]
4. One CC to SRI GADI PRAVEEN KUMAR, (Deputy Solicitor General of India), High Court for the State of Telangana at Hyderabad. [OPUC]
5. Two CD Copies.

BSK

TKS

HIGH COURT

DATED:03/07/2025



ORDER

WP.No.18111 of 2025

DISMISSING THE WRIT PETITION
AS WITHDRAWN
WITHOUT COSTS

29/7/25