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

WEDNESDAY,THE THIRTEENTH DAY OF AUGUST
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE THE CHIEF JUSTICE APARESH KUMAR SINGH
AND
THE HONOURABLE SRI JUSTICE G.M. MOHIUDDIN

WRIT PETITION NO: 23840 OF 2025

Between:

M/s. Lakshme Durga Constructions, Rep. by its Proprietor, Smt. B. Amruthavalli 1-2-30/D/412, Diamond Palace Nizampet Road, Kukatupally-500072 Hyderabad, Telangana State

...PETITIONER

AND

1. The Assistant Commissioner of State Taxes, Hydernagar-II circle, Hyderabad
2. The Assistant Commissioner of State Taxes, Hydernagar-I circle, Hyderabad
3. The Appellate Joint Commissioner of State Taxes, Hyderabad Rural Division, 5th Floor, CT Complex, Nampally, Hyderabad - 500001
4. State of Telangana, rep. by its Principal Secretary to Government, Revenue (CT-II) Department, Secretariat,Telangana Hyderabad
5. Union of India, rep. by its Secretary (Finance), Ministry of Finance, North Block, New Delhi-110 001

...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 of Mandamus or any other appropriate writ or order or direction setting aside the orders of I' Respondent dated 27.12.2023 as affirmed by the 3rd Respondent in appellate order dated 28.8.2024 for the period 2017-18 under the Central Goods and Service Tax Act, 20178, as illegal, arbitrary, contrary to law and in violation of principles of natural justice or in the alternative permit the Petitioner to avail the appellate remedy under Section 112 of the Central Goods and Service Tax Act 2017 upon constitution cf the GST Appellate

Tribunal and refrain the authorities from taking any coercive steps for recovery till such time.

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 grant stay of all further proceedings pursuant to the impugned order of the 3R1 Respondent dated 28.8.2024 in the appeal, for the tax period July17 to March 2018, pending disposal of the Writ Petition, as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner : SRI K.P.AMARNATH REDDY

Counsel for the Respondents No.1to4 : SRI SWAROOP OORILLA, Spl.GP FOR STATE TAX

Counsel for the Respondents No.5 : SRI K.ARVIND, SC FOR CENTRAL GOVT.

The Court made the following: ORDER

THE HON'BLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH

AND

THE HON'BLE SRI JUSTICE G.M.MOHIUDDIN

WRIT PETITION No.23840 of 2025

ORDER:

Learned counsel Sri K.P.Amarnath Reddy appears for the petitioner.

Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, appears for respondent Nos.1 to 4.

Learned counsel Sri K.Arvind Kumar appears for respondent No.5.

2. During the course of hearing, learned counsel for the parties reached to a consensus. It is agreed that this writ petition may be disposed of in terms of order passed in W.P.No.3600 of 2024, dated 22.02.2024.

3. Accordingly, as agreed, the Writ Petition is disposed of by directing the petitioner to deposit 10% of the tax liability as assessed by the Assessing Officer and deposit the same with the Department within four weeks from today. The petitioner shall approach the Goods and

Services Tax Appellate Tribunal (hereinafter referred to as, "the Tribunal") within three months from the date of its constitution/establishment. The Tribunal shall decide the second appeal in accordance with law. Further, subject to depositing 10% of the tax liability within the aforesaid time, no coercive action be taken against the petitioner till the decision of the Tribunal in the second appeal. It is made clear that this Court has not expressed any opinion on the merits of the case. However, there shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

SD/-M. JAWAHAR REDDY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Assistant Commissioner of State Taxes, Hydernagar-II circle, Hyderabad
2. The Assistant Commissioner of State Taxes, Hydernagar-I circle, Hyderabad
3. The Appellate Joint Commissioner of State Taxes, Hyderabad Rural Division, 5th Floor, CT Complex, Nampally, Hyderabad - 500001
4. The Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, State of Telangana, Telangana Hyderabad
5. The Secretary (Finance), Ministry of Finance, Union of India, North Block, New Delhi-110 001
6. One CC to SRI K.P.AMARNATH REDDY, Advocate. [OPUC]
7. One CC to SRI SWAROOP OORILLA, SPL.G.P for State Tax. [OPUC]
8. One CC to SRI K.ARAVIND, SC FOR CENTRAL GOVT. [OPUC]
9. Two CD Copies.

BSK
LS

HIGH COURT

DATED:13/08/2025



ORDER

WP.No.23840 of 2025

DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

(11)

kpr

9/9/25