IN THE 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: 12732 OF 2025

Between:

Molumuri Srinivas, S/o. Dasharatham, Aged 48 years, Occ-Business, R/o.H.No.C2-131, Centenary Colony, Ratnapur, Ramagundam Mandal, Peddapalli District, Telangana State-505212.

...PETITIONER

AND

1. The Union of India, Represented by its Revenue Secretary, Revenue Department, Ministry of Finance, 128/A, North Block, New Delhi-500022.
2. The Commissioner of Central Tax and Central Exercise, Medchal Commisionerate, Opposite Mehdi Function Hall, Lakdikapool, Hyderabad.
3. The Deputy Commissioner of Central Tax, Central Exercise and Service Tax, Mancherial Division Ward No.1, By Pass Road, Mancherial District-504208.
4. The Superintendent of Central Tax and Central Excise, Peddapalli Range, Peddapalli District, Telangana State-505172.

...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 writ, order or direction more particularly one in the nature of writ of mandamus to declaring the Order-in-Original No.77/2021-22-Adjn-ST dt.30/3/2022 on File No.C. No.GEXCOM/ADJN/ST/1407/2020-CGST-MANC passed by the respondent No.3 by imposing Service Tax of Rs.15,65,248/- in terms of Section 73(2) along with interest thereon in terms of Section 75 of the Finance Act 1994, r/w. Section 174 of the CGST Act, 2017 and also penalty of Rs.10,000/- imposed U/s.77 and late fee/penalty of Rs.40,000/- U/s. 70 of the Finance Act 1994 and a penalty of Rs. 15,65,248/- in terms of Section 78 of the Finance Act 1994 without issuing notice to the petitioner as illegal, arbitrary and contrary to law and also contrary to the principles of natural justice and set

aside the same, consequently direct the respondent No.3 and 4 not to collect any tax and penalty

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 interim direction to stay of collection of the disputed tax and penalty of Rs.15,65,248/- pending disposal of the above writ petition

Counsel for the Petitioner: SRI. THALARI RAVINDER RAO

Counsel for the Respondent No.1: SRI KALVALA SANJEEV

Counsel for the Respondent Nos. 2to4: SRI DOMINIC FERNANDES, SENIOR SC FOR CBIC

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.12732 of 2025

ORDER:

Mr. Thalari Ravinder Rao, learned counsel for the petitioner.

Mr. Kalvala Sanjeev, learned counsel for respondent No.1.

Mr. Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC) appears for respondent Nos.2 to 4.

2. Heard learned counsel for the parties.

3. Petitioner has approached this Court against the order-in-original dated 30.03.2022 passed by respondent No.3 imposing service tax of Rs.15,65,248/- in terms of Section 73(1) of the Finance Act, 1994 (hereinafter referred to as 'the Act') along with interest in terms of Section 75 of the Act and also penalty of Rs.10,000/- under Section 77 of the

Act apart from late fee penalty of Rs.40,000/- under Section 70 of the Act and penalty of equivalent amount of tax in terms of Section 78 of the Act. The writ petition was preferred on 23.04.2025 much after the expiry of prescribed period for filing the statutory appeal.

2. Learned Senior Standing Counsel for CBIC was asked to seek instructions on specific statements made by the petitioner about service of notice on order-in-original dated 30.03.2022.

3. By way of memo filed on behalf of respondent Nos.2 to 4 dated 15.07.2025, the receipts of acknowledgments of the show cause notice dated 24.12.2020, order-in-original dated 30.03.2022 and corrigendum to order-in-original dated 13.05.2022 have been filed.

4. Learned Senior Standing Counsel for CBIC submits that the petitioner was in full knowledge of the proceedings.

5. The signature on the acknowledgement over the show cause notice dated 24.12.2020 is, however, not disputed by the petitioner.

6. Learned counsel for the petitioner seeks permission to withdraw the writ petition with liberty to invoke the appellate remedy.

7. In view of the request made, the instant writ petition is accordingly dismissed as withdrawn with liberty as may be available in law. However, there shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

SD/-A. JAYASREE
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. One CC to SRI. THALARI RAVINDER RAO, Advocate [OPUC]
2. One CC to SRI. DOMINIC FERNANDES, SENIOR SC FOR CBIC [OPUC]
3. One CC to SRI. KALVALA SANJEEV, Advocate [OPUC]
4. Two CD Copies

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HIGH COURT

DATED:13/08/2025



ORDER

WP.No.12732 of 2025

DISMISSING THE WRIT PETITION AS WITHDRAWN WITHOUT COSTS

(6)

kpr

9/9/25