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

MONDAY, THE EIGHTH DAY OF SEPTEMBER
TWO THOUSAND AND TWENTY FIVE

PRESENT

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

I.A.No.1 OF 2025
in/and
WRIT PETITION NO: 26563 OF 2025

Between:

M/s. ARKEN SOLUTIONS PRIVATE LIMITED, 27A, 9-2-211/27, HASMATHPET, GREEN VIEW ENCLAVE, SECUNDRABAD, HYDERABAD, TELANGANA - 500011 Rep. by its Authorized Representative Sri. Mohammad Parvez S/o. Mohammad Hussain Aged about 42 Years.

...PETITIONER

AND

1. The Superintendent, Cantonment GST Range, Medchal GST Commissionerate, H.No 8-277/3and4, 4111 Floor, Aditya Tower, Sri Sai Enclave, Old Bowenpally, Secundrabad, Hyderabad,
2. The Commissioner of Appeals -II, Commercial Tax Appeals, 7th Floor, GST Bhavan, L.B. Stadium Road, Basheerbagh, Hyderabad.
3. Union of India, Represented by its Secretary, Ministry of Finance, 4th Floor, A-Wing, Shastri Bhawan, New Delhi - 110001.
4. The Branch Manager, Kotak Mahindra Bank Limited, 10/7, Umiya Landmark Lavelle Road, Next to Chancery Hotel, Bangalore, Karnataka - 560001

...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 an appropriate writ, order or direction particularly in the nature of Writ of MANDAMUS declaring the action of the 1st respondent in passing the Order In Original No. 138/2023-24 dated 27-01-2024 for the tax periods 2018-19 to 2020-21 issued compositely demanding tax and penalty under CGST, SGST and IGST Acts without serving the show cause notice and three personal hearing notices but not uploading in the common portal of GST which is contrary to the

rule 142(1) of the GST Rules as illegal, arbitrary, unjust, improper, unfair, contrary to the principals of natural justice, contrary to the provisions of GST Act and Rules 2017 and contrary to the judgments pronounced by various High Courts and violative of Articles 14, 19(1)(g), 21 and 265 of the Constitution of India and consequently to set aside the same.

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 grant STAY of collection of the demand and penalty and interest pursuant to the impugned Order in Original No.138/2023-24 dated 27-01-2024 pending disposal of the writ petition, else the petitioner would be put to serious loss and hardship.

Counsel for the Petitioner : SRI SHAHID SAMEER, rep., SRI M.V.J.K.KUMAR

Counsel for the Respondents No.1&2 : Ms.PRAVALIKA rep.,
SRI DOMINIC FERNANDES (Senior Standing Counsel for CBIC)

Counsel for the Respondents No.3&4 : Dy.. solicitor General ,SC (OPUC)

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

I.A.No.1 of 2025

in/and

WRIT PETITION No.26563 of 2025

ORDER:

Learned counsel Sri Shahid Sameer, representing learned counsel Sri M.V.J.K.Kumar, appears for the petitioner.

Ms. Pravalika, learned counsel representing Sri Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs, appears for respondents No.1 and 2.

2. This writ petition has been preferred with the following prayer:

> "For the reasons stated in the accompanying affidavit, it is therefore humbly prayed that this Hon'ble Court may be pleased to issue an appropriate writ, order or direction particularly in the nature of Writ of MANDAMUS declaring the action of the 1st respondent in passing the Order In Original No.138/2023-24 dated 27-01-2024 for the tax periods 2018-19 to 2020-21 issued

compositely demanding tax and penalty under CGST, SGST and IGST Acts without serving the show cause notice and three personal hearing notices but not uploading in the common portal of GST which is contrary to the rule 142(1) of the GST Rules as illegal, arbitrary, unjust, improper, unfair, contrary to the principals of natural justice, contrary to the provisions of GST Act and Rules 2017 and contrary to the judgments pronounced by various High Courts and violative of Articles 14, 19(1)(g), 21 and 265 of the Constitution of India and consequently to set aside the same and pass such other order or orders as are deemed fit and proper in the circumstances of the case."

3. Learned counsel for the petitioner seeks permission to withdraw the writ petition with liberty to the petitioner to file a fresh writ petition along with better pleadings and material supporting the material facts and law.

4. In view of the request made, I.A.No.1 of 2025 which is filed seeking condonation of delay of 141 days in representing the writ petition and the writ petition are accordingly dismissed as withdrawn with liberty as prayed for. However, there shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

.SD/- M.NAGAMANI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

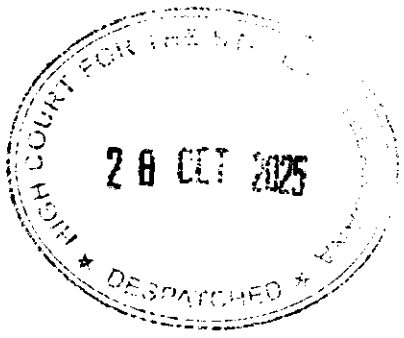
1. One CC to SRI M.V.J.K.KUMAR, Advocate. [OPUC]
2. One CC to SRI DOMINIC FERNANDES, (Senior Standing Counsel for CBIC) [OPUC]
3. One CC to Dy solicitor General SC(OPUC).
4. Two CD Copies.

BSK

TKS

HIGH COURT

DATED:08/09/2025



ORDER

WP.No.26563 of 2025

DISMISSING THE WRIT PETITION
WITHOUT COSTS

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ASV
28/10/25