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: 22836 OF 2025

Between:

M/s. Naskon Associates LLP, Having its address at 8-5-121/19/38, Mailardevpally, Bandlaguda Village, Hyderabad, Telangana Represented by its Authorized Signatory, Shilpa Banda, W/o. V Satish, Aged about 44 Years, R/o. Plot No 1235, Road No 60, Jubilee hills, Hyderabad.

.....PETITIONER

AND

1. The Assistant Commissioner of State Tax, Madhapur - 3 Circle, Madhapur Division, Hyderabad.
2. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana.

.....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 in the nature of a writ of mandamus declaring the Show Cause Notice dated 30-06-2025 bearing Reference No. ZD360625038859R along with its attachment issued by the Respondent No.1 as being void, illegal, arbitrary, without jurisdiction and as being an abuse of process of law and consequently set aside the same.

I.A.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 all further action pursuant to the Show Cause Notice dated 30-06-2025 bearing Reference No. ZD360625038859R issued by the Respondent No.1.

Counsel for the Petitioner : SRI M.NAGA DEEPAK

Counsel for the Respondents : SRI SWAROOP OORILLA, SPECIAL GOVT PLEADER 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 G.M.MOHIUDDIN

WRIT PETITION No.22836 of 2025

ORDER:

Heard Sri M. Naga Deepak, learned Counsel for the petitioner and Sri Swaroop Oorilla, learned Special Government Pleader for State Tax appearing for the respondents.

2. The writ petitioner assailed the notice issued under Section 74 of the Central Goods and Services Tax Act, 2017 dated 30.06.2025, *inter alia,* on a number of grounds.

3. However, learned counsel for the petitioner submits that yesterday the proceedings have been closed and dropped. Therefore, no cause of action survives and learned Special Government Pleader for State Tax also made his submissions to that effect.

4. Therefore, the writ petition is disposed of as infructuous. No costs.

Miscellaneous petitions, pending if any, stand closed.

SD/-M. OSMAN ALI BAIG
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Assistant Commissioner of State Tax, Madhapur - 3 Circle, Madhapur Division, Hyderabad.
2. The Principal Secretary to Government, Revenue Department (Commercial Tax), State of Telangana at Hyderabad, Telangana.
3. One CC to SRI M.NAGA DEEPAK, Advocate [OPUC]
4. One CC to SRI SWAROOP OORILLA, SPECIAL GOVT PLEADER FOR STATE TAX, Advocate [OPUC]
5. Two CD Copies

SA
LS

HIGH COURT

DATED:13/08/2025



ORDER

WP.No.22836 of 2025

DISPOSING OF THE W.P

AS INFRUCTUOUS WITHOUT COSTS.

(7)

tpr

8/10/25