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

TUESDAY, THE TWENTY THIRD DAY OF SEPTEMBER
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: 27771 OF 2025

Between:

1. eViRis Health Services Pvt. Ltd., Krishe Emerald, Kondapur, Whitefields, Hyderabad, Telangana Rep., by its Founder and Director, Mr. Sandeep Gudapati Aged. 37 years, Occ. Business, R/o. 101A, Manthen Heights, Samatha Nagar, Pragathi Nagar, Kukatpally, T.G.
2. Mr. Sandeep Gudapati, Aged. 37 years, Occ. Founder and Director, eViRis Health Services Pvt Ltd, R/o. 101A, Manthen Heights, Samatha Nagar, Pragathi Nagar, Kukatpally, T.G.

...PETITIONERS

AND

1. Union of India, Rep by its Secretary Ministry of Finance Revenue North Block Central Secretariat New Delhi 110001.
2. The Chief Commissioner, GST Commissionerate, GST Bhavan, L.B. Stadium Road, Basheerbagh, Hyderabad, T.G.
3. The Commissioner, GST Commissionerate, GST Bhavan, L.B. Stadium Road, Basheerbagh, Hyderabad, T.G.
4. Foxhog Ventures India Pvt. Ltd., Rep., by its Director Mr. Tarun Kumar Poddar, Office at 4th Floor, Statesman House, Barahkhamba Road, Level 3B, DLF Centre Parliament Street Connaught, Delhi.

...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 or Writs more appropriately a Writ of Mandamus declaring the inaction of the respondent No.2 and 3 in initiating proceedings against the respondent No.4 in pursuance to the representation of the petitioner dated.13.08.2025 for collecting tax as GST without a valid registration and issuing invoices by wilful-misstatement regarding PAN No.AAECF8872G with the sole

intention to play fraud and to evade the tax which is illegal, unconstitutional and contrary to the provisions of the Central Goods and Services Tax Act,2017 more particularly section 22, 24, 32, 74, 76, 122,123,132 and 137 of the CGST Act,2017 and Rules made thereunder in the interest of justice and equity.

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 direct the respondent No.2 and 3 to consider the representation of the petitioner dated.13.08.2025., pending disposal of the writ petition in the interest of justice and equity.

Counsel for the Petitioner : SRI MOHD NASEER UDDIN

Counsel for the Respondent No.1 : DY.SOL.GENERAL OF INDIA

Counsel for the Respondent No.2&3 :SRI DOMINIC FERNANDES, Sr.SC FOR CBIC

Counsel for the Respondent No.4 : --

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. 27771 of 2025

ORDER:

Sri Mohd Naseeruddin, learned counsel appears for petitioners.

Sri Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes & Customs (CBIC) appears for respondent Nos.2 and 3.

In the instant Writ Petition, petitioners seek initiation of proceedings against respondent No.4 in pursuance of their representation dated 13.08.2025 for collecting tax as GST without valid registration and issuing invoices by willful misstatement regarding PAN No.AAECF8872G with the sole intention to play fraud and to evade the tax.

2. From a perusal of the writ affidavit, it is clear that the petitioners do not have any business transaction with respondent No.4. Therefore, at the instance of the petitioners, we do not deem it proper to direct GST authorities to initiate

proceedings against respondent No.4. Therefore, prayer of the petitioners is declined.

3. The instant Writ Petition is accordingly dismissed. There shall be no order as to costs.

Miscellaneous applications, if any pending, shall stand closed.

SD/-M. JAWAHAR REDDY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. One CC to SRI MOHD NASEER UDDIN, Advocate. [OPUC]
2. One CC to Deputy Solicitor General of India, High Court for the State of Telangana at Hyderabad. [OPUC]
3. One CC to SRI DOMINIC FERNANDES, Senior Standing Counsel for CBIC. [OPUC]
4. Two CD Copies.

BSK

BS

HIGH COURT

DATED:23/09/2025



ORDER

WP.No.27771 of 2025

DISMISSING THE WRIT PETITION
WITHOUT COSTS

(6)

kpr
27/10/25