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

THURSDAY, THE ELEVENTH DAY OF DECEMBER
TWO THOUSAND AND TWENTY FIVE

PRESENT

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

WRIT PETITION NOs: 17081 & 34024 OF 2025

W.P.No.17081 OF 2025

Between:

M/s. Srimaan Services, rep. by its prop Ram Kumar Nalam Sio. Nalam Vittal, Aged about 50 years, r/o. Flat No.504, 5th Floor, City Home Apartments, Commercial 1Tax Colony, Mohan Nagar, Kothapet, Hyderabad - 500 035.

...PETITIONER

AND

1. The State of Telangana, represented by its Principal Secretary (Finance and Planning), Secretariat, Hyderabad.
2. The Appellate Joint Commissioner of Sales Tax, Secunderabad Division, 5th Floor, C.T.Complex, Nanipally, Hyderabad.
3. The Assistant Commissioner, General, Sales Tax Department, Saroor-Nagar Jurisdiction - 1, Saroor Nagar, Hyderabad, Telanqana State

...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 order or direction more particularly in the nature writ of mandamus declare the in action of the Respondents 2 is not initiating the action against the orders passed by the 3rd Respondent herein as such it is just and necessary to direct this Honble Court to the 2nd Respondent herein to condone the delay of 317 days consequently to set aside the orders bearing No. ARN No.AD361224005061 AND Order No. ZD360625005383J dated 06.06.2025 passed by the 2nd Respondent herein consequently to suspend the operation of

the orders passed by the 3rd Respondent herein ref,No. ZD360424070030X dated 27.04.2024 u/s. 73 of GST Act, 2017.

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 Respondents 2 to condone the delay of 163 days consequently to suspend the operation of the order passed u/s. 73 of GST Act, 2017 bearing ref.No. ZD360424070030X dated 27.04.2024 orders of the 3rd Respondent.

Counsel for the Petitioner : SRI DANTU VENKATA RAMANA SARMA

Counsel for the Respondent No.1 : SRI MOHAMMED HUSSAIN, GP FOR FINANCE PLANNING

Counsel for Respondent No.2&3:SRI SWAROOP OORILLA,SC FOR STATE TAX

W.P.No.34024 OF 2025

Between:

M/s. Srimaan Services, rep. by its prop. Ram Kumar Nalam S/o. Nalam Vittal, Aged about 50 years, r/o. Flat No.504, Plot No. 5, City Home Apartments, Commercial, Tax Colony, Mohan Nagar, Kothapet, Hyderabad - 500 035.

...PETITIONER

AND

1. The State of Telangana, represented by its Principal Secretary (Finance and Planning), Secretariat, Hyderabad.
2. The Appellate Joint Commissioner of Sales Tax, Secunderabad Division, 5th Floor, C.T.Complex, Nampally, Hyderabad.
3. The Assistant Commissioner, General Sales Tax Department, Saroor Nagar Jurisdiction - 1, Saroor Nagar, Hyderabad, Telangana State.

...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 order or direction more particularly in the nature writ of mandamus declare the in action of the Respondents 2 is not initiating the action against the orders passed by the 3rd Respondent herein as such it is just and necessary to direct this Honble Court to the 2nd Respondent herein to condone the delay of 265 days consequently to set aside the orders bearing No. ARN

No.AD3604250097228 and Order No. ZD3610250359791 dated 27.10.2025 passed by the 2nd Respondent herein consequently to suspend the operation of the orders passed by the 3rd Respondent herein ref,No. ZD3360424082173 dated 29.04.2024 u/s. 107(1) of SGST/CGST Act, 2017.

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 pleased to direct the Respondents 2 to condone the delay of 256 days consequently to suspend the operation of the order passed 107(1) of SGST/CGST Act, 2017 bearing ref.No. ZD136042408217311dated 29.04.2024 orders of the 3rd Respondent herein and provide an opportunity for personal hearing that the petitioner herein is having a good chances to succeed the appeals.

Counsel for the Petitioner : SRI DANTU VENKATA RAMANA SARMA

Counsel for the Respondent No.1 : SRI MOHAMMED HUSSAIN, GP FOR FINANCE PLANNING

Counsel for Respondent No.2&3:SRI SWAROOP OORILLA,SC FOR STATE TAX

The Court made the following: COMMON ORDER

IN THE HIGH COURT FOR THE STATE OF TELANGANA AT HYDERABAD

THE HON'BLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH

AND

THE HON'BLE SRI JUSTICE G.M.MOHIUDDIN

WRIT PETITION Nos.17081 and 34024 of 2025

DATED: 11.12.2025

WRIT PETITION No.17081 of 2025

Between:

M/s. Srimaan Services

... Petitioner

AND

The State of Telangana, represented by its Principal Secretary (Finance & Planning), Secretariat, Hyderabad & 2 others

... Respondents

WRIT PETITION No.34024 of 2025

Between:

M/s. Srimaan Services

... Petitioner

AND

The State of Telangana, represented by its Principal Secretary (Finance & Planning), Secretariat, Hyderabad & 2 others

... Respondents

COMMON ORDER:

Heard Mr. Dantu Venkatara Ramana Sarma, learned counsel appearing for the petitioner, Mr. Mohammed Hussain,

learned Government Pleader for Finance and Planning, appearing for respondent No.1 and Mr. Swaroop Oorilla, learned Special Government Pleader for State Tax, appearing for respondent Nos.2 and 3.

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

3. Accordingly, as agreed, the Writ Petitions are 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 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 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/-K. BHAVANI SWAMY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Principal Secretary (Finance and Planning), Secretariat, Telangana State, Hyderabad.
2. The Appellate Joint Commissioner of Sales Tax, Secunderabad Division, 5th Floor, C.T.Complex, Nanipally, Hyderabad.
3. The Assistant Commissioner, General, Sales Tax Department, Saroor-Nagar Jurisdiction - 1, Saroor Nagar, Hyderabad, Telanqana State
4. One CC to SRI DANTU VENKATA RAMANA SARMA, Advocate. [OPUC]
5. Two CCs to GP FOR FINANCE PLANNING, High Court for the State of Telangana. [OUT]
6. One CC to SRI SWAROOP OORILLA, SPL.G.P for State Tax. [OPUC]
7. Two CD Copies.

BSK

BS

HIGH COURT

DATED:11/12/2025



COMMON ORDER

WP.No.17081 of 2025 &
WP.No.34024 of 2025

DISPOSING OF THE WRIT PETITIONS WITHOUT COSTS

10 copies
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31/12/25