

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

MONDAY, THE TWENTY FIRST DAY OF APRIL
TWO THOUSAND AND TWENTY FIVE

PRESENT

**THE HONOURABLE THE ACTING CHIEF JUSTICE SUJOY PAUL
AND
THE HONOURABLE SMT JUSTICE RENUKA YARA**

WRIT PETITION NO: 11527 OF 2025

Between:

Sandeep Vyas, 3 6 369/B/5, Ground Floor, Street No.1, Himayath Nagar,
Hyderabad, Telangana- 500029

...PETITIONER

AND

1. The Assistant Commissioner (ST), Hyderguda-Ashok Nagar Circle, Abids Division, T.G.
2. The Commissioner of State Tax, The State GST Department. State GST Commissioner Office., Nampally, Opp. to Gandit Bhavan. Hyderabad.
3. The State of Telangana, Rep. by its Principal Secretry Revenue (CT) Department. Ifyderabad.
4. Union of India, Through Joint Secretary. Department of Revenue. Ministry of Finance, North Block, New Delhi-110001

...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 of Mandamus or any other appropriate writ, or order or direction declaring- (a)That the impugned Order vide reference No. ZD3612230675882 dt. 30.12.2023 and Show cause notice (SCN) vide reference No. ZD3605220271581 dt. 31.05.2022 cannot be sustained as the Show cause notice and order are unsigned i.e. were neither digitally signed nor verified through e-simature as envisag,ed/specified under rule 26(3) of CGST rules. 2017 and are to be set-aside. or (b)That, alternatively the impugned order passed solely on the ground that the petitioner had not filed a reply on the account of

retrospectively suo-moto cancelled GST Registration cannot be sustained. hence, the matter is remitted back to the Proper Officer for re-adjudication.

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 suspend the operation of the Order in Form GST DRC-07 vide reference No. ZD3612230675882 dt. 30.12.2023 issued by the 1ST Respondent, passed for the tax period 2017-18 under the provisions of the Act.

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 1st Respondent to lift the bank attachment made pursuant to operation of Form GST DRC-13 dated 27.06.2024 as otherwise, the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner : SRI JAI KISHAN SOLANKI

**Counsel for the Respondents No.1to3 : SRI T.CHAITANYA KIRAN, rep.,
SRI SWAROOP OORILLA, Spl.GP FOR STATE TAX**

**Counsel for the Respondent No.4 : SRI MUKHERJEE, rep.,
SRI GADI PRAVEEN KUMAR, DY.SO.GEN**

The Court made the following: ORDER

THE HON'BLE THE ACTING CHIEF JUSTICE SUJOY PAUL
AND
THE HON'BLE SMT. JUSTICE RENUKA YARA

WRIT PETITION No.11527 of 2025

ORDER (Per the Hon'ble the Acting Chief Justice Sujoy Paul):

Sri Jai Kishan Solanki, learned counsel for the petitioner;
Sri Swaroop Oorilla, learned Special Government Pleader for State
Tax, for the respondent(s)-State Tax and Sri B. Mukherjee, learned
counsel representing Sri Gadi Praveen Kumar, learned Deputy
Solicitor General of India, for the respondent-Union of India.

2. Learned counsel for the petitioner seeks permission of this
Court to withdraw the writ petition with liberty to the petitioner to file
a properly constituted petition.

3. The other side has no objection.

4. Accordingly, this Writ Petition is **dismissed as withdrawn**
with the liberty prayed for. No costs.

Interlocutory applications, if any pending, shall also stand
closed.

SD/-P. CH. NAGABHUSHAMBA
DEPUTY REGISTRAR

//TRUE COPY//


SECTION OFFICER

To,

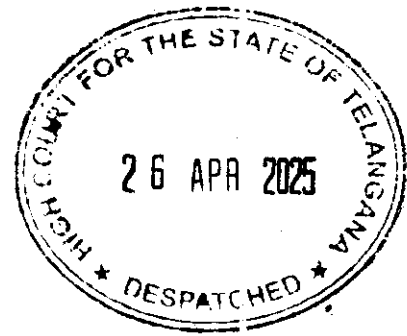
1. One CC to SRI JAI KISHAN SOLANKI, Advocate. [OPUC]
2. One CC to SRI SWAROOP OORILLA, SPL.G.P for State Tax. [OPUC]
3. One CC to SRI GADI PRAVEEN KUMAR, (Deputy Solicitor General of India),
High Court for the State of Telangana at Hyderabad. [OPUC]
4. Two CD Copies.

BSK
LS



HIGH COURT

DATED:21/04/2025



ORDER

WP.No.11527 of 2025

**DISMISSING THE WRIT PETITION
AS WITHDRAWN
WITHOUT COSTS**

(6)

Kpr

26/4/25