

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

**TUESDAY, THE EIGHTH 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: 17258 OF 2023**

**Between:**

M/s. Shri Siddi Vinayaka Leisures Private Limited, Plot No.2/1 and 2/2,  
Sector-II, Survey No.64, Phoenix Tower Huda Techno Enclave, Madhapur,  
Hyderabad - 500 081. State of Telangana. Rep. by its Director Mr.K.S.Prasad  
...PETITIONER

**AND**

1. The Joint Commissioner (ST), Hyderabad Rural Division, Hyderabad.
2. The Commercial Tax Officer-I, Enforcement Wing, Hyderabad.
3. The Assistant Commissioner (ST), Madhapur-I Circle, Hyderabad.
4. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT-II)  
Department, Telangana Secretariat, Hyderabad.

**...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 the action of the 1st Respondent in passing the ex parte Revision Proceedings dated 04/07/2022 under Section 32 (2) of the Telangana Value Added Tax Act 2005 is violation of principles of natural justice, barred by limitation, without jurisdiction and consequently set aside the Revision Proceedings of the 1st Respondent, dated 04/07/2022 as null and void, not valid in the eyes of law.

**IA NO: 1 OF 2023**

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 Revision Proceedings of the 1st Respondent, dated 04/07/2022 passed ex-parte, for the tax period from November, 2014 to August,

2016 under the TVAT Act, 2005, pending disposal of the above Writ Petition, as otherwise, the Petitioner would be put to severe loss and hardship.

**Counsel for the Petitioner: SRI G.N.G.SHANKAR FOR SRI MUKTINUTALAPATI  
RAMACHANDRA MURTHY**

**Counsel for the Respondents: SRI T.CHAITANYA KIRAN, AGP FOR  
SRI SWAROOP OORILLA, SPL. GP FOR STATE TAX**

**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.17258 of 2023**

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

Sri G.N.G.Shankar, learned counsel representing Sri M.Ramachandra Murthy, learned counsel for the petitioner and Sri T. Chaitanya Kiran, learned Assistant Government Pleader representing Sri Swaroop Oorilla, learned Special Government Pleader for State Tax appearing for the respondents.

2. With the consent, finally heard.

3. Learned counsel for the parties, at the outset, fairly submit that the similar point involved in this case is squarely covered by the common order passed by a Bench of this Court in **M/s. Sri Sri Engineering Works v. Deputy Commissioner (CT), Begumpet Division, Hyderabad<sup>1</sup>**, which was upheld by the Supreme Court in **State of Telangana v. Tirumala Constructions<sup>2</sup>**. Considering the

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<sup>1</sup> [2022] 104 G S.T.R. 51 (Telangana)

<sup>2</sup> 2023 SCC OnLine SC 1376

similar view taken in **M/s. Sri Sri Engineering Works** (supra), the impugned order may be set aside.

4. In view of the consensus arrived at and in view of the order passed by this Court in **M/s. Sri Sri Engineering Works** (supra), the impugned order dated 04.07.2022 is set aside.

5. Accordingly, the writ petition is **allowed**. No order as to costs.

Miscellaneous petitions pending, if any, shall stand closed.

**SD-K.SREERAMA MURTHY**  
**DEPUTY REGISTRAR**

**//TRUE COPY//**

**SECTION OFFICER**

**To**

1. The Joint Commissioner (ST), Hyderabad Rural Division, Hyderabad.
2. The Commercial Tax Officer-I, Enforcement Wing, Hyderabad.
3. The Assistant Commissioner (ST), Madhapur-I Circle, Hyderabad.
4. The Principal Secretary, Revenue (CT-II) Department, Telangana Secretariat, Hyderabad, State of Telangana.
5. One CC to SRI MUKTINUTALAPATI RAMACHANDRA MURTHY, Advocate [OPUC]
6. One CC to SRI SWAROOP OORILLA, SPL. GP FOR STATE TAX [OPUC]
7. Two CD Copies

PSK.

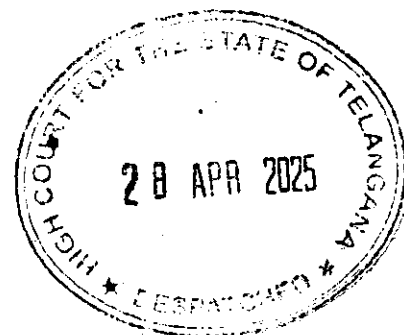
LS *rs*

**HIGH COURT**

**DATED:08/04/2025**

**ORDER**

**WP.No.17258 of 2023**



**ALLOWING THE WRIT PETITION  
WITHOUT COSTS**

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