

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

**MONDAY, THE SEVENTH 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 NOs: 825 and 1350 of 2025

WRIT PETITION NO: 825 OF 2025

Between:

M/s. Tara Agro Agencies, 6-4-74, 1St Floor, Gandhi Road, Karimnagar - 505 001. Rep.by its Proprietor Mr.Annam Manohar Rao

...PETITIONER

AND

1. The Appellate Joint Commissioner (ST), Hyderabad Rural Division, Hyderabad.
2. The Deputy Commissioner (ST), Office of the Commissioner of State Tax, Enforcement Wing, Nampally, Hyderabad.
3. The Assistant Commissioner (ST), Office of the Commissioner of State Tax, Enforcement Wing, Nampally, Hyderabad.
4. The Assistant Commissioner (ST), Karimnagar-2 Circle, Karimnagar.
5. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad.
6. The Union of India, Rep. by its Secretary, Department of Revenue, Ministry of Finance, New Delhi.
7. The Central Board of Indirect Taxes and Customs, Rep. by its Chairman, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi - 100 001

...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.

(1) G.O.Ms.No.118, dated 25.08.2023 issued by the Government of Telangana and the Notification No.9/2023-Centra Tax, dated 30.06.2023 issued by the 7th Respondent as ultra vires to Section 168A of the SGST/CGST Act 2017 and consequently set aside the Penalty Appeal Order, dated 25.11.2024 passed by the 1st Respondent and the Order, dated 29.12.2023, the Summary of the Order in Form GST DRC-07, dated 29.12.2023 and the Attachment to DRC-07, dated 29.12.2023 passed by the 2nd Respondent, levying Penalty, for the tax period 2017-18 under the SGST/CGST Act 2017, as null and void,

(2) Against the Penalty Appeal Order, dated 25.11.2024 (unsigned) passed by the 1st Respondent, though the second appeal lies before the Appellate Tribunal, but, however, the Appellate Tribunal has not been constituted yet, cannot be questioned, and

(3) the action of the 1st Respondent in passing the Penalty Appeal Order, dated 25.11.2024, merely extracting the grounds of appeal and not even discussing the same, while confirming the Penalty Appeal Order in a summary manner, confirming the Order, dated 29.12.2023, the Summary of the Order in Form GST DRC-07, dated 29.12.2023 and the Attachment to DRC-07, dated 29.12.2023 passed by the 2nd Respondent, wherein the 2nd Respondent has disallowed the ITC under Section 73 of the SGST/CGST Act 2017, which is barred by limitation, without jurisdiction, arbitrary, bias, contrary to the Provisions of the Act and the same is in violation of Principles of Natural Justice and Rule of Law and consequently set aside the Penalty Appeal Order, dated 25.11.2024 passed by the 1st Respondent and the Order, dated 29.12.2023, the Summary of the Order in Form GST DRC-07, dated 29.12.2023 and the Attachment to DRC-07, dated 29.12.2023 passed by the 2nd Respondent as null and void and not valid in the eyes of and Hon'ble Court may deem fit and proper in the circumstance of the case

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 suspend the operation of the Penalty Appeal Order, dated 25.11.2024 passed by

the 1st Respondent and the Order, dated 29.12.2023, the Summary of the Order in Form GST DRC-07, dated 29.12.2023 and the Attachment to DRC-07, dated 29.12.2023 passed by the 2nd Respondent, for the tax period 2017-18 under the SGST/CGST Act, pending disposal of the above Writ Petition, as otherwise, the Petitioner will be put to severe loss and hardship.

**Counsel for the Petitioner: SRI MOHAMMED RAFI, REP. FOR
SRI SHAIK JEELANI BASHA**

**Counsel for the Respondent No.1 to 5: SRI SWAROOP OORILLA,
SPL GP FOR STATE TAX**

**Counsel for the Respondent No.6: SRI B.MUKHERJEE, REP. FOR
SRI GADI PRAVEEN KUMAR,
DEPUTY SOLICITOR GENERAL OF INDIA**

**Counsel for the Respondent No.7: SRI DOMINIC FERNANDES,
Sr. SC FOR CBIC**

WRIT PETITION NO: 1350 OF 2025

Between:

M/s. Tara Agro Agencies, 6-4-74, 1st Floor, Gandhi Road, Karimnagar - 505 001, Rep. by its Proprietor Mr.Annam Manohar Rao

...PETITIONER

AND

1. The Appellate Joint Commissioner (ST), Hyderabad Rural Division, Hyderabad.
2. The Assistant Commissioner (ST), Office of the Commissioner of State Tax, Enforcement Wing, Nampally, Hyderabad.
3. The Assistant Commissioner (ST), Karimnagar-2 Circle, Karimnagar.
4. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad.
5. The Union of India, Rep. by its Secretary, Ministry of Finance, North Block, New Delhi-110 001.
6. The Central Board of Indirect Taxes and Customs, Rep. by its Chairman, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi-100001.

...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.

(1) G.O.Ms.No.118, dated 25.08.2023 issued by the Government of Telangana and the Notification No.9/2023-Centra Tax, dated 31.03.2023 issued by the 7th Respondent as ultra vires to Section 168A of the SGST/CGST Act 2017 and consequently set aside the Tax Appeal Order, dated 25.11.2024 passed by the 1st Respondent and the Order, dated 26.06.2023, the Summary of the Order in Form GST DRC-07, dated 26.06.2023 and the Proceedings, dated 22.06.2023 passed by the 2nd Respondent, levying tax, for the tax period 2017-18 under the SGST/CGST Act 2017, as null and void

(2) against the Tax Appeal Order, dated 25.11.2024 (unsigned) passed by the 1st Respondent, though the second appeal lies before the Appellate Tribunal, but, however, the Appellate Tribunal has not been constituted yet, cannot be questioned and

(3) the action of the 1st Respondent in passing the Tax Appeal Order, dated 25.11.2024, merely extracting the grounds of appeal and not even discussing the same, while confirming the Tax Appeal Order in a summary manner, confirming the Order, dated 26.06.2023, the Summary of the Order in Form GST DRC-07, dated 26.06.2023 and the Proceedings, dated 22.06.2023 passed by the 2nd Respondent, wherein the 2nd Respondent has disallowed the ITC under Section 73 of the SGST/CGST Act 2017, which is barred by limitation, without jurisdiction, arbitrary, bias, contrary to the Provisions of the Act and the same is in violation of Principles of Natural Justice and Rule of Law and consequently set aside the Tax Appeal Order, dated 25.11.2024 passed by the 1st Respondent and the Order, dated 26.06.2023, the Summary of the Order in Form GST DRC-07, dated 26.06.2023 and the Proceedings, dated 22.06.2023 passed by the 2nd Respondent, as null and void and not valid in the eye of law.

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 suspend the operation of the Tax Appeal Order, dated 25.11.2024 passed by the 1st Respondent and the Order, dated 26.06.2023, the Summary of the Order in Form GST DRC-07, dated 26.06.2023 and the Attachment to DRC-07, dated 22.06.2023 passed by the 2nd Respondent, for the tax period 2017-18 under the SGST/CGST Act, pending disposal of the above Writ Petition, as otherwise, the Petitioner will be put to severe loss and hardship.

**Counsel for the Petitioner: SRI MOHAMMED RAFI, REP. FOR
SRI SHAIK JEELANI BASHA**

**Counsel for the Respondent No.1 to 4: SRI SWAROOP OORILLA,
SPL GP FOR STATE TAX**

**Counsel for the Respondent No.5: SRI B.MUKHERJEE, REP. FOR
SRI GADI PRAVEEN KUMAR,
DEPUTY SOLICITOR GENERAL OF INDIA**

**Counsel for the Respondent No.6: SRI DOMINIC FERNANDES,
Sr. SC FOR CBIC**

The Court made the following: COMMON ORDER

**THE HON'BLE THE ACTING CHIEF JUSTICE SUJOY PAUL
AND**

THE HON'BLE SMT. JUSTICE RENUKA YARA

WRIT PETITION Nos.825 and 1350 of 2025

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

Sri Mohammed Rafi, learned counsel represents Sri Shaik Jeelani Basha, learned counsel for the petitioner; Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, for the respondent(s)-State Tax; Sri B. Mukherjee, learned counsel representing Sri Gadi Praveen Kumar, learned Deputy Solicitor General of India, for the respondent(s)-Union of India and Sri Dominic Fernandes, learned Senior Standing Counsel for CBIC, for the respondent(s)-CBIC.

2. Learned counsel for the petitioner seeks permission of this Court to withdraw the writ petitions with liberty to the petitioner to approach the Department and if occasion arises, to approach this Court again.

3. The other side has no objection.

4. Accordingly, these Writ Petitions are **dismissed as withdrawn** with the liberty prayed for. No costs.

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

//TRUE COPY//

SD/-S. MALLIKARJUNA RAO
ASSISTANT REGISTRAR

SECTION OFFICER

To,

1. One CC to SRI SHAIK JEELANI BASHA, Advocate [OPUC]
2. One CC to SRI DOMINIC FERNANDES, Sr. SC FOR CBIC [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 CCs to SPL GP FOR STATE TAX, High Court for the State of Telangana at Hyderabad [OUT]
5. Two CD Copies

BSR
LS

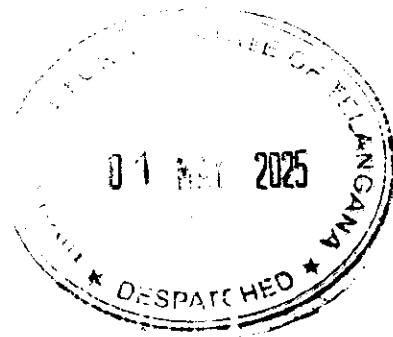
PA

HIGH COURT

DATED:07/04/2025

COMMON ORDER

WP.Nos.825 and 1350 of 2025



DISMISSING BOTH THE WRIT PETITIONS

AS WITHDRAWN,

WITHOUT COSTS

⑧ PA
23/4/25