

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

THURSDAY, THE TWENTY FOURTH DAY OF APRIL
TWO THOUSAND AND TWENTY FIVE

PRESENT

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

WRIT PETITION Nos.184, 188, 295 and 296 of 2021

WRIT PETITION NO: 184 OF 2021

Between:

M/s. Sodexo India Services Pvt. Ltd., (Formerly M/s. Sodexo Food Solutions Pvt. Limited), Sy. No. 40 and 41, P. No. 7, H.No. 1 65 2 7, Guttala Begumpet, Kavuri Hills, Opp. Orchid International School, Hyderabad - 500033

...PETITIONER

AND

1. The Commercial Tax Officer, Tarnaka-1 Circle, Hyderabad
2. The Commissioner of State Taxes, Telangana C.T Complex, Nampally, Hyderabad
3. The State of Telangana, through Principal Secretary to Government Revenue (State Tax) Department, 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 a Writ, Order or direction particularly one in the nature of a WRIT OF MANDAMUS

- i) setting aside the impugned notice of penalty dated 15/12/2020 issued by the 1st Respondent.

IA NO: 1 OF 2021

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

stay all further proceedings consequent to the impugned penalty notice dated 15/12/2020.

IA NO: 1 OF 2022

Between:

The Commercial Tax Officer, Tarnaka-1 Circle, Hyderabad

... PETITIONER/RESPONDENT No.1

AND

1. M/s. Sodexo Food Solutions Pvt. Limited, Sy. No. 40 and 41 P. No. 7, H.No. 1 65 2 7, Guttala Begumpet, Kavuri Hills, Opp. Orchid International School, Hyderabad - 500033

...PETITIONER/RESPONDENT

2. The Commissioner of State Taxes, Telangana C.T Complex, Nampally, Hyderabad
3. The State of Telangana, through Principal Secretary to Government Revenue (State Tax) Department, Hyderabad.

...RESPONDENTS/RESPONDENTS

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 vacate the interim stay orders passed on 06/01/2021 in IA.No. 1 of 2021 in W.P.No. 184 of 2021 in the interest of justice.

WRIT PETITION NO: 188 OF 2021

Between:

M/s. Sodexo India Services Pvt. Ltd., (Formerly M/s. Sodexo Food Solutions Pvt. Limited) Sy. No: 40 & 41, P. No- 7, H. No: 1 65 2 7, Guttala Begumpet, Kavuri Hills Opp- Orchid International School, Hyderabad - 500033

AND

...PETITIONER

1. The Commercial Tax Officer, Tarnaka-1 Circle, Hyderabad
2. The Commissioner of State Taxes, Telangana C.T Complex, Nampally, Hyderabad
3. The State of Telangana, through Principal Secretary to Government Revenue (State Tax) Department, 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 a Writ, Order or direction particularly one in the nature of a WRIT OF MANDAMUS

- i) setting aside the impugned notice of penalty dated 15.12.2020 issued by the 1st Respondent.

IA NO: 1 OF 2021

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 stay all further proceedings consequent to the impugned penalty notice dated 15.12.2020.

IA NO: 1 OF 2022

Between:

The Commercial Tax Officer, Tarnaka-1 Circle, Hyderabad

...PETITIONER/RESPONDENT No.1

AND

1. M/s. Sodexo Food Solutions Pvt. Limited, Sy. No: 40 & 41, P. No- 7, H. No: 1 65 2 7, Guttala Begumpet, Kavuri Hills Opp- Orchid International School, Hyderabad - 500033

...PETITIONER/RESPONDENT

1. The Commissioner of State Taxes, Telangana C.T Complex, Nampally, Hyderabad
2. The State of Telangana, through Principal Secretary to Government Revenue (State Tax) Department, Hyderabad.

...RESPONDENTS/RESPONDENTS

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 vacate the interim stay orders passed on 06-01-2021 in I.A No. 1 of 2021 in WP No. 188 of 2021 in the interest of justice.

WRIT PETITION NO: 295 OF 2021

Between:

M/s. Sodexo India Services Pvt. Ltd., (Formerly M/s. Sodexo Food Solutions Pvt. Limited) Sy. No 40 and 41, P. No 7, H. No 1 65 2 7, Guttala Begumpet, Kavuri Hills Opp Orchid International School, Hyderabad - 500033

AND

...PETITIONER

1. The Commercial Tax Officer, Tarnaka-1 Circle, Hyderabad
2. The Commissioner of State Taxes, Telangana C.T Complex, Nampally, Hyderabad
3. The State of Telangana, through Principal Secretary to Government Revenue (State Tax) Department, 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 a Writ, Order or direction particularly one in the nature of a WRIT OF MANDAMUS

- i) setting aside the impugned AO Order No.80018 dated 10/12/2020 passed by the 1st Respondent.

IA NO: 1 OF 2021

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 stay the operation of the impugned order dated 10/12/2020 and restrain the Respondent No.1 from initiating any further proceedings towards collection of tax of Rs.1,23,39,085/- pursuant to the impugned assessment order dated 10/12/2020.

IA NO: 1 OF 2022

Between:

The Commercial Tax Officer, Tarnaka-1 Circle, Hyderabad

...PETITIONER/RESPONDENT No.1

AND

1. M/s. Sodexo Food Solutions Pvt. Limited, Sy. No 40 and 41, P. No 7, H. No 1 65 2 7, Guttala Begumpet, Kavuri Hills Opp Orchid International School, Hyderabad - 500033

...PETITIONER/RESPONDENT

2. The Commissioner of State Taxes, Telangana C.T Complex, Nampally, Hyderabad
3. The State of Telangana, through Principal Secretary to Government Revenue (State Tax) Department, Hyderabad.

...RESPONDENTS/RESPONDENTS

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 vacate the interim stay orders passed on 06/01/2021 in IA.No. 1 of 2021 in W.P.No. 295 of 2021 in the interest of justice.

WRIT PETITION NO: 296 OF 2021

Between:

M/s. Sodexo India Services Pvt. Ltd., (Formerly M/s. Sodexo Food Solutions Pvt. Limited) Sy. No. 40 and 41, P. No. 7, H. No. 1 65 2 7, Guttala Begumpet, Kavuri Hills Opp. Orchid International School, Hyderabad - 500033

...PETITIONER

AND

1. The Commercial Tax Officer, Tamaka-1 Circle, Hyderabad
2. The Commissioner of State Taxes, Telangana C.T Complex, Nampally, Hyderabad
3. The State of Telangana, through Principal Secretary to Government Revenue (State Tax) Department, 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 a Writ, Order or direction particularly one in the nature of a WRIT OF MANDAMUS:

- i) setting aside the impugned AO Order No.80013 dated 10/12/2020 passed by the 1st Respondent.

IA NO: 1 OF 2021

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 stay the operation of the impugned order dated 10/12/2020 and restrain the Respondent No 1 from initiating any further proceedings towards collection of tax of Rs.1,63,23,359/- pursuant to the impugned assessment order dated 10/12/2020.

IA NO: 1 OF 2022

Between:

The Commercial Tax Officer, Tamaka-1 Circle, Hyderabad

AND ...PETITIONER/RESPONDENT No.1

1. M/s. Sodexo Food Solutions Pvt. Limited Sy. No. 40 and 41, F. No. 7, H. No. 1 65 2 7, Gutta Begumpet, Kavuri Hills Opp. Orchid International School, Hyderabad - 500033

...PETITIONER/RESPONDENT

2. The Commissioner of State Taxes, Telangana C.T Complex, Nampally, Hyderabad
3. The State of Telangana, through Principal Secretary to Government Revenue (State Tax) Department, Hyderabad.

...RESPONDENTS/RESPONDENTS

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 vacate the interim stay orders passed on 06/01/2021 in A.No. 1 of 2021 in W.P.No. 296 of 2021 in the interest of justice.

**Counsel for the Petitioner in all the Writ Petitions: SRI NARENDRA DAVE,
REPRESENTING SRI LAKSHMI KUMARAN AND SRI SRIDHARAN**

**Counsel for the Respondents in all the Writ Petitions:
SRI CHAITANYA KIRAN, AGP REPRESENTING
SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT PLEADER FOR STATE TAX**

The Court made the following: COMMON ORDER

**THE HONOURABLE THE ACTING CHIEF JUSTICE SUJOY PAUL
AND
THE HONOURABLE SMT. JUSTICE RENUKA YARA**
WRIT PETITION Nos.184, 188, 295 and 296 of 2021

COMMON ORDER: *(Per Hon'ble The Acting Chief Justice)*

Sri Narendra Dave, learned counsel representing Sri Lakshmi Kumaran and Sri Sridharan, learned counsel for the petitioners and Sri T. Chaitanya Kiran, learned Assistant Government Pleader representing Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, for respondents.

2. With the consent finally heard.

3. At the outset, learned counsel for the parties submits that these matters are squarely covered by the judgment of this Court in **M/s. Sri Sri Engineering Works v. The Deputy Commissioner (CT), Begumpet Division, Hyderabad¹**, which was followed by this Court in W.P.No.11556 of 2022, dated 11.06.2024. It is agreed that these matters may be disposed of in terms of the said order.

4. This joint prayer is allowed.

¹ (2022) 104 G.S.T.R. 51 (Telangana)

5. Resultantly, on that aspect, the impugned orders/show-cause notices in the present matters are **set aside** by reserving liberty as mentioned in the aforesaid order.

6. Accordingly, the Writ Petitions are **disposed of**. There shall be no order as to costs. Miscellaneous applications, if any pending shall also stand closed.

SD/-P. PONNA KRISHNA
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Commercial Tax Officer, Tarnaka-1 Circle, Hyderabad
2. The Commissioner of State Taxes, Telangana C.T. Complex, Nampally, Hyderabad
3. The Principal Secretary to Government Revenue (State Tax) Department, State of Telangana, Hyderabad.
4. One CC to SRI LAKSHMI KUMARAN SRIDHARAN Advocate [CPUC]
5. Two CCs to SRI SWAROOP OORILLA, Special Government Pleader for State Tax, High Court for the State of Telangana at Hyderabad. [OUT]
6. Two CD Copies

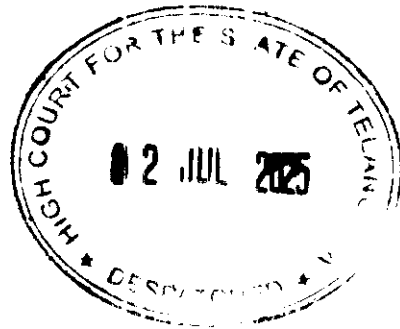
MP
BS

HIGH COURT

DATED:24/04/2025

COMMON ORDER

W.P.Nos.184, 188, 295 and 296 of 2021



**DISPOSING OF THE WRIT PETITIONS
WITHOUT COSTS**

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19/5/25