

**IN THE HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD**

(Special Original Jurisdiction)

**TUESDAY, THE TWENTY FIFTH DAY OF NOVEMBER
TWO THOUSAND AND TWENTY FIVE**

PRESENT

THE HONOURABLE THE CHIEF JUSTICE APARESH KUMAR SINGH

THE HONOURABLE SRI JUSTICE G.M. MOHIUDDIN

WRIT PETITION NO: 35612 OF 2025

Between:

M/s. Balaji Recycles, 7-3-85, Survey No.71, IDA Kattedan, Gagan Pahad Village,
Rangareddy District, Hyderabad, Telangana - 500 077, represented by its
Proprietor, Sri Kavita Modani.

...PETITIONER

AND

1. Assistant Commissioner (ST), Rajendranagar - 1 Circle, Saroonagar Division, Hyderabad.
2. The State of Telangana, represented by its Principal Secretary, Revenue Department (Commercial Taxes), 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 a Writ or Order or direction particularly one in the nature of Writ of Mandamus setting aside the Show Cause Notice and impugned Assessment Order passed by the first respondent in Form GST DRC - 07, dated 01.11.2025, vide in Reference Number ZD361125004256S, along with Attachment to DRC - 07, dated 31.10.2025, for the tax period 2022- 23, In disallowing the Input Tax Credit on the ground that the said supplier registration certificate has been cancelled without specifying the date and without verification of the evidence furnished by the dealer is without authority of law, vitiated against the principles of natural justice, illegal, arbitrary, and without authority 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 grant stay of all further proceedings arising in pursuance of the impugned Assessment Order passed by the first respondent in Form GST DRC - 07, dated 01.11.2025, vide in Reference Number ZD361125004256S, along with Attachment to DRC - 07, dated 31.10.2025, for the tax period 2022-23.

Counsel for the Petitioner : SRI S SURI BABU

**Counsel for the Respondents: SRI K SAI AKARSH, AGP FOR
SPECIAL GOVT PLEADER FOR STATE TAX**

The Court made the following: ORDER

THE HON'BLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH

AND

THE HON'BLE SRI JUSTICE G.M.MOHIUDDIN

WRIT PETITION No.35612 of 2025

ORDER:

Mr. S.Suri Babu, learned counsel appears for the petitioner virtually.

2. The writ petition is preferred for the following prayer:

“For the aforesaid reasons, the petitioner herein prays that this Hon'ble Court may be pleased to issue a Writ or Order or direction particularly one in the nature of Writ of Mandamus setting aside the Show Cause Notice and impugned Assessment Order passed by the first respondent in Form GST DRC-07, dated 01.11.2025, vide in Reference Number ZD361125004256S, along with Attachment to DRC-07, dated 31.10.2025, for the tax period 2022-23, in disallowing the Input Tax Credit on the ground that the said supplier registration certificate has been cancelled without specifying the date and without verification of the evidence furnished by the dealer is without authority of law, vitiated against the principles of natural justice, illegal, arbitrary, and without authority of law and or to pass such further or other orders as this Hon'ble Court may deem fit and proper in the circumstances of the case.”

3. Learned counsel for the petitioner seeks permission of this Court to withdraw the writ petition with liberty to file a fresh writ petition.

4. Accordingly, the Writ Petition is dismissed as withdrawn with the aforesaid liberty. There shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

SD/-B. REKHA RANI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. One CC to SRI S SURI BABU Advocate [OPUC]
2. Two CCs to SPECIAL GOVT PLEADER FOR STATE TAX ,High Court for the State of Telangana at Hyderabad. [OUT]
3. Two CD Copies

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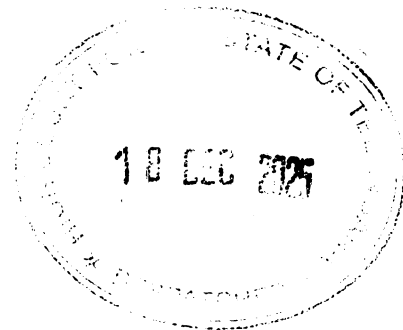
PA

HIGH COURT

DATED:25/11/2025

ORDER

WP.No.35612 of 2025



DISMISSING THE WRIT PETITION
AS WITHDRAWN
WITHOUT COSTS

⑥ PA
8/12/25