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

FRIDAY, THE THIRTY FIRST DAY OF OCTOBER
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH
AND
THE HONOURABLE SRI JUSTICE G.M. MOHIUDDIN

WRIT PETITION NO: 32984 OF 2025

Between:

Ashwani Kumar Vijayvargiya, Prop., M/s D A Associates, 15-8-329/1, Samudralla Complex, Feel Khana, Begum Bazar, Hyderabad

...PETITIONER

AND

1. Asst. Commissioner (ST), Begum Bazar Circle, Charminar Division, GaganVihar Building, Nampally, Hyderabad.
2. Deputy State Tax Officer, Begumpet Division, 6th Floor,Pavani Prestige, Ameerpet, Hyderabad.
3. Joint Commissioner of State Tax, Begumpet Division, 6th Floor,Pavani Prestige, Ameerpet, Hyderabad.
4. Commissioner of State Tax/Central Tax, Govt. of Telangana, Ist Floor, Commissioner of Commercial Taxes Building, Nampally, Hyderabad.
5. Principal Secretary to the Revenue Department, Government of Telangana, Secretariat, Hyderabad.
6. Union of India, rep. by its Secretary, GST authorities, Ministry of Finance, Department of Revenue, Government of India, 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 a Writ of Certiorari or any other appropriate writ, order or direction under Article 226 of the Constitution of India by calling the entire records relating to proceeding No. ZD360725047045D in case ID AD360725016042F dt. 31-07-2025 in issuing show cause notice and penalty order passed by the 2nd Respondent in confirming @ 200 % penalty against the expiry of e-way bill and declare the same as arbitrary, illegal, without authority of law, unconstitutional besides being quite contrary to the provisions of the Act (2) the summary order dt.31-07-2025 travel beyond the show cause notice and confirming those issues which were not put to the notice of the petitioner is bad in law. (3)The summary order dt.31-07-2025 do not even refer or deal with the reply dt.02-07- 2025 submitted by the petitioner in response to the notice issued under section 129(3) nor gave any personal hearing as contemplated under section 129(4) of the Act is quite contrary to law, violates and consequently set aside the demand of @200 % penalty of Rs.74,924/- each under CGST, SGST Act (4) There cannot be show cause notice dt.31-07-2025 and order dt.31-07-2025, which is quite contrary to law, unsustainable in the eye of law and liable to be quashed.

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 stay all further proceedings for recovery or collection of @ 200% penalty of Rs.1,49,846/- levied under the CGST and SGST Act, pursuant to the impugned order dt.31-07-2025 passed by the 2nd respondent in proceeding No. ZD360725047045D in case ID AD360725016042F pending disposal of the above writ petition.

Counsel for the Petitioner: SRI TEJPRAKASH TOSHNIWAL

Counsel for the Respondents: SRI SWAROOP OORILLA,
SPL. GP 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. 32984 of 2025

ORDER:

Sri Tejprakash Toshniwal, learned counsel appears for petitioner.

Sri Swaroop Oorilla, learned Special Government Pleader for State Tax appears for respondent Nos.1 to 5.

2. This Writ Petition is filed with the following prayer:

> "For the reasons stated in the accompanying affidavit, it is hereby prayed that this Hon'ble Court may be pleased to issue a Writ of Certiorari or any other appropriate writ, order or direction under Article 226 of the Constitution of India by calling the entire records relating to proceeding No.ZD360725047045D in case ID AD360725016042F dt. 31.07.2025 in issuing show cause notice and penalty order passed by the 2nd respondent in confirming @ 200% penalty against the expiry of e-way bill and declare the same as arbitrary, illegal, without authority of law, unconstitutional besides being quite contrary to the provisions of the Act (2) the summary order dt.31.07.2025 travel beyond the show cause notice and confirming those issues which were not put to the notice of the petitioner is bad in law. (3) The summary order dt.31.07.2025 do not even refer or deal with the reply dt.02.07.2025 submitted by the petitioner in response to the notice issued under Section 129(3) nor gave any personal hearing as contemplated under Section 129(4) of the Act is quite contrary to law, violates and consequently set aside the

> demand of @200% penalty of Rs.74,924/- each under CGST, SGST Act (4) There cannot be show cause notice dt.31.07.2025 and order dt.31.07.2025 which is quite contrary to law, unsustainable in the eye of law and liable to be quashed."

3. Learned counsel for the petitioner seeks permission of this Court to withdraw the instant Writ Petition with liberty to the petitioner to approach the appellate authority.

4. Learned counsel appearing for respondent Nos.1 to 5 reports no objection.

5. Accordingly, without making any comment on the merits of the case of the petitioner, the instant Writ Petition is dismissed as withdrawn with liberty to the petitioner to approach the appellate authority within a period of two (2) weeks. There shall be no order as to costs.

Miscellaneous applications, if any pending, shall stand closed.

SD/-MOHD.ISMAIL
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. One CC to SRI TEJPRAKASH TOSHNIWAL, Advocate [OPUC]
2. Two CCs to SPL. GP FOR STATE TAX, High Court for the State of Telangana at Hyderabad [OUT]
3. Two CD Copies

BSR
LS

HIGH COURT

DATED: 31/10/2025

HIGH COURT FOR THE STATE OF TELANGANA
19 DEC 2025
DESPATCHED

ORDER

WP.No.32984 of 2025

DISMISSING THE WRIT PETITION

AS WITHDRAWN,

WITHOUT COSTS

6 copies
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12/11/25