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

TUESDAY, THE NINTH DAY OF DECEMBER
TWO THOUSAND AND TWENTY FIVE

PRESENT

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

<u>WRIT PETITION NO: 36449 OF 2025</u>

Between:

Jitta Ramana Reddy, Represented by its proprietor Mr. Jitta Ramana Reddy, Aged about 51 Years. Occ- Business, S-2, Sri Nilayam, Janmabhoomi Nagar, Mancherial - 504208 Dist. Mancherial

...PETITIONER

AND

1. The Assistant Commissioner, Office of the Assistant Commissioner of Central Excise and Service Tax, Mancherial Division, 1-1-/1-2, Ward No.1, Bypass Road, Near laxmi Talkies, Mancherial - 504208.
2. The Commissioner, Medchal GST Commissionerate, Medhcal GST Bhavan, 11-4-649/B, LakadikaPul, Hyderabad - 500004.
3. Union of India, Represented by its Secretary, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi - 110 001

...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 a Writ of Mandamus or any other appropriate writ, order or direction, declaring The Manual Combined Show Cause Notice vide SCN No.15/2024-25-GST DIN 20241056YP080052045B dated 22-10-2024 for the financial year 2020-2021 and 2021-2022 and The summary of Show cause Notice dated 21-11-2024 vide reference no. ZD361124021093Z, all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 order passed dated 13-02-2025 vide reference no. ZD360225034091V (Combined Manual Order in Original OIONo.38/2024-25-GST dated 17-01-2025) by The Assistant Commissioner, Under Section 73 of the TGST and CGST Act, 2017. The summary of under declared tax is as follows- Total Tax Rs.41,80,0000/- (CGST Rs.20,90,000/- and SGST Rs.20,90,000/-), and penalty Total Rs. 4,18,000/- (CGST Rs. 2,09,000/-, SGST Rs. 2,09,000/-) for the financial year 2021-2022 without considering voluntary payment made in the form DRC-03 dated 18-07-2022 and without even granting sufficient opportunity of being heard to the Petitioner as arbitrary contrary to the provisions of the CGST/SGST Acts 2017 and contrary to the Article 14, 19 2 g, 21 and 265 of Constitution of India and consequently set aside the Show cause Notice vide SCN No.15/2024-25-GST DIN 20241056YP080052045B dated 22-10-2024 and The summary of Show cause Notice dated 21-11-2024 vide reference no. ZD361124021093Z and all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 as illegal null and void.

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 including any recovery, pursuant to The Manual Combined Show Cause Notice vide SCN No.15/2024-25-GST DIN 20241056YP080052045B dated 22-10-2024 for the financial year 2020-2021 and 2021-2022 and The summary of Show cause Notice dated 21-11-2024 vide reference no. ZD361124021093Z, all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 order passed dated 13-02-2025 vide reference no. ZD360225034091V (Combined Manual Order in Original OIO No.38/2024-25-GST dated 17-01-2025) by The Assistant Commissioner, Under Section 73 of the TGST and CGST Act, 2017. The summary of under declared tax is as follows- Total Tax Rs.41,80,0000/- (CGST Rs. 20,90,000/¬and SGST Rs.20,90,000/-), and penalty Total Rs. 4,18,000/-(CGST Rs. 2,09,000/-, SGST Rs. 2,09,000/-) for the financial year 2021-2022 pending disposal of writ petition.

**Counsel for the Petitioner: SRI GAJANAND CHAKRAVARTHY,
REPRESENTING SRI UPADHYAY RAGHAVENDER**

Counsel for the Respondent Nos.1 and 2: MS. PRAVALIKA, REPRESENTING SRI DOMINIC FERNANDES (senior standing counsel for CBIC)

**Counsel for the Respondent No.3: SRI BHUJANGA RAO,
SC FOR CENTRAL GOVERNMENT**

The Court made the following: ORDER

IN THE HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD

THE HON'BLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH
AND
THE HON'BLE SRI JUSTICE G.M.MOHIUDDIN

WRIT PETITION No.36449 of 2025

Dated: 09.12.2025

Between:

Jitta Ramana Reddy

...Petitioner

and

The Assistant Commissioner,
Office of the Assistant Commissioner of
Central Excise & Service Tax, Mancherial Division,
1-1-/1-2, Ward No.1, Bypass Road,
Near Laxmi Talkies, Mancherial – 504 208,
and two others.

...Respondents

ORDER:

Learned counsel Sri Gajanand Chakravarthy, representing learned counsel Sri Upadhyay Raghavender, appears for the petitioner.

Ms. Pravalika, learned counsel representing Sri Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs, appears for respondents No.1 and 2.

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

> "For the reasons stated in the accompanying affidavit, it is prayed that this Hon'ble Court may be pleased to issue a Writ of Mandamus or any other appropriate writ, order or direction, declaring the Manual Combined Show Cause Notice vide SCN No.15/2024-25-GST DIN 20241056YP080052045B dated 22-10-2024 for the financial year 2020-2021 and 2021-2022 and The summary of Show cause Notice dated 21-11-2024 vide reference no. ZD361124021093Z, all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 order passed dated 13-02-2025 vide reference no. ZD360225034091V (Combined Manual Order in Original OIO No.38/2024-25-GST dated 17-01-2025) by The Assistant Commissioner, under Section 73 of the TGST & CGST Act, 2017. The summary of under declared tax is as follows: Total Tax Rs.41,80,000/- (CGST 20,90,000/- & SGST Rs.20,90,000/-) and penalty Total Rs.4,18,000/- (CGST Rs.2,09,000/-, SGST Rs.2,09,000/- for the financial year 2021-2022 without considering voluntary payment made in the form DRC-03 dated 18-07-2022 and without even granting sufficient

opportunity of being heard to the Petitioner as arbitrary, contrary to the provisions of the CGST/SGST Acts 2017 and contrary to the Article 14, 19(2)(g), 21 and 265 of Constitution of India and consequently set aside the Show cause Notice vide SCN No.15/2024-25-GST DIN.20241056YP080052045B dated 22-10-2024 and the summary of Show cause Notice dated 21-11-2024 vide reference no.ZD361124021093Z and all consequential orders passed in pursuance of the said SCN, including Form GST DRC-07 as illegal, null and void and to pass such other order or orders in the interest of justice."

3. Learned counsel for the petitioner seeks permission to withdraw the writ petition with liberty to the petitioner to prefer an appeal with a delay condonation application.

4. Learned counsel for respondents No.1 and 2 does not object to the prayer for withdrawal. However, it is submitted that the appeal may be delayed.

5. In view of the prayer made, instead of making comments on the merits of the case, the writ petition is dismissed as withdrawn with liberty to the petitioner to approach the appellate authority with statutory pre-deposit within a period of two weeks with an application for

condonation of delay. Needless to say, on such appeal being filed with statutory pre-deposit, the appellate authority would consider the question of delay to be taken in the application for condonation of delay in accordance with law and if the appellate authority is satisfied with the delay, it may entertain the appeal on merits. There shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

SD/-T. SRINIVASA REDDY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. One CC to Sri Upadhyay Raghavender, Advocate [OPUC]
2. One CC to Sri Dominic Fernandes (senior standing counsel for CBIC) [OPUC]
3. One CC to Sri Bhujanga Rao, SC for Central Government [OPUC]
4. Two CD Copies

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HIGH COURT

DATED:09/12/2025

ORDER

WP.No.36449 of 2025

DISMISSING THE WRIT PETITION AS WITHDRAWN WITHOUT COSTS

Copied
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24/12/25