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

MONDAY,THE TWENTY SECOND DAY OF SEPTEMBER
TWO THOUSAND AND TWENTY FIVE

PRESENT

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

WRIT PETITION NO: 24033 OF 2025

Between:

BHAWAR LIFE STYLE, 1st Floor, No 119, Forum Sujana Mall, Kukatpally, Bala Nagar, Hyderabad, Telangana, 500072 Represented by its Manager Rajesh Bhawarlal Jain, S/0. Bhawarlal Jain Aged about 50 Years, occ. Business R/O. NO.91, Model House Street, Bengaluru, Bengaluru Urban, Karnataka, 560004

...PETITIONER

AND

1. The Assistant Commissioner of State Tax, Hyderabad Rural Division, Hyder Nagar -I Circle, Telangana
2. Commissioner of Commercial Taxes, State of Telangana, C.T. Complex, Nampally, Hyderabad- 500001
3. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana

...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 pass a writ order or direction, more particularly in the nature of a writ of mandamus declaring the order passed by the Respondent No. 1 u/s. 73 of the CGST Act dated 30-12-2023 in Form GST DRC 07 bearing Reference No. ZD3612230706869 and also declare the Show Cause Notice in Form No. DRC-01 bearing Ref No. ZD361121020102F dated 13/11/ 2021 passed by the Respondent No. 1 for the Financial year 2017-18 as being void, illegal, arbitrary, violative of Articles 14, 19, 21 and 265 of the Constitution of India, violative of principles of natural justice, and without authority of law and consequently set aside the same

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 action pursuant to the Show Cause Notice in Form No. DRC-01 bearing Ref No. ZD361121020102F dated 13-11-2021 and its consequent Order under Form No. DRC-07 bearing Reference No. ZD3612230706869 dated 30-12-2023 dated passed by the Respondent No. 1 for the Financial year 2017-18

Counsel for the Petitioner: SRI. NISHANTH RAO K.N.

Counsel for the Respondents: SRI K. SAI AKARSH FOR
SRI SWAROOP OORILLA,
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.24033 of 2025

ORDER:

Heard Mr.Nishanth Rao K.N., learned counsel for the petitioner and Mr.K.Sai Akarsh, learned counsel appears for Mr.Swaroop Oorilla, learned Special Government Pleader for State Tax for the respondents.

2. The petitioner has approached this Court against the Order-in-Original (OIO) dated 30.12.2023 issued under Section 73 of the Central Goods and Services Tax Act, 2017 and the summary of the order contained in GST DRC-07. Petitioner also assailed the show cause notice in Form DRC-01 issued in relation to the proceedings for the financial year 2017-18. Petitioner apart from other grounds took a categorical plea that the OIO has been passed without consideration of its reply as would appear from the statement made at paragraphs 13 and 14 of the writ petition.

3. The respondents in their counter-affidavit have admitted at para 3, quoted hereunder that petitioner's reply was not taken into consideration:

> "3. In reply to the averments made in Para No.2 of the Writ Affidavit, it is submitted that the Show Cause Notice dated 13.11.2021 was issued by the 1st Respondent proposing tax on account of Petitioner claiming Excess input tax credit. It is respectfully submitted that the 1st Respondent at the time of passing order in original dated 30.12.2023 inadvertently missed the reply filed by the Petitioner which resulted in non-consideration of the reply filed by the Petitioner which ultimately resulted passing the order in original dated 13.12.2023."

4. That respondent No.1/proper officer while passing OIO dated 30.12.2023 inadvertently missed the reply filed by the petitioner, which resulted in non-consideration of the reply filed by it.

5. Upon consideration of the submission of the learned counsel for the parties and in view of the specific admission made on behalf of the respondents, the proceedings suffer from serious infirmity, as the reply of the petitioner has not at all been considered though on record before passing of the OIO. Therefore, the impugned

OIO is set aside. Matter is remanded to the proper officer/respondent No.1 to pass fresh order in accordance with law, after consideration of the petitioner's reply and giving opportunity of personal hearing to it.

6. Accordingly, the instant Writ Petition is disposed of. There shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

SD/- A. SRINIVASA REDDY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Assistant Commissioner of State Tax, Hyderabad Rural Division, Hyder Nagar -I Circle, Telangana
2. Commissioner of Commercial Taxes, State of Telangana, C.T. Complex, Nampally, Hyderabad- 500001
3. The Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana
4. One CC to SRI. NISHANTH RAO KN Advocate [OPUC]
5. Two CCs to SPECIAL GOVERNMENT PLEADER FOR STATE TAX, High Court for the State of Telangana, at Hyderabad [OUT]
6. Two CD Copies
   B M
   GJP
   MMT

HIGH COURT

DATED:22/09/2025

ORDER

WP.No.24033 of 2025

DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

(9) MMT
23/12/25