

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

**THURSDAY, THE TWENTY SECOND DAY OF JANUARY
TWO THOUSAND AND TWENTY SIX**

PRESENT

THE HONOURABLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH

AND

THE HONOURABLE SRI JUSTICE G.M. MOHIUDDIN

WRIT PETITION NO: 18955 OF 2025

Between:

PARMESHWARI ENTERPRISES, Plot No.269, Sri Krupa Market, Malakpet, Hyderabad, Telangana, 500036 Represented by its Partner Sanjay Kumar Singhal, S/O. Banwarilal Narsinghpuria Aged about 55 Years, occ. Business R/O. Plot No 115 Keerthi Richmond Villas, Sun City, Bandlaguda, Rajendranagar, K.v. Rangareddy, Don Bosco Nagar, Telangana - 500086

...PETITIONER

AND

1. The Assistant Commissioner of State Tax, Charminar Division, Malakpet - II 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 19-08-2024 in Form GST DRC 07 bearing Reference No. ZD360824066537X and also declare the Show Cause Notice in Form No. DRC-01 bearing Ref No. ZD360524067095A dated 30-05-2024 passed by the Respondent No. 1 for the Financial year 2019-20 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 writ 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. ZD360524067095A dated 30-05-2024 and its consequent Order under Form No. DRC-07 bearing Reference No. ZD360824066537X dated 19-08-2024 dated passed by the Respondent No. 1 for the Financial year 2019-20.

Counsel for the Petitioner: SRI NISHANTH RAO KN

**Counsel for the Respondents: SRI SWAROOP OORILLA, SPECIAL GOVT
PLEADER FOR STATE TAX**

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.18955 of 2025

DATED: 22.01.2026

Between:

Parmeshwari Enterprises

... Petitioner

AND

The Assistant Commissioner of State Tax,
Charminar Division, Malakpet – II Circle,
Telangana & 2 others

... Respondents

ORDER:

Heard Mr. Nishanth Rao KN, learned counsel appearing for the petitioner and Mr. Swaroop Oorilla, learned Special Government Pleader for State Tax appearing for the respondents.

2. The order-in-original dated 19.08.2024 and summary of the order of the same date passed by respondent No.1-Assistant Commissioner of State Tax, Malakpet - II Circle, Hyderabad for the tax period April, 2019 – March, 2020 which are impugned in the writ petition *inter alia* on a number of grounds, have been rectified by the order dated 24.11.2025 passed under Section 161 of the

Telangana Goods and Services Tax Act, 2017, whereby the net demand has been reduced to Nil from Rs.2,78,739/- as earlier adjudicated. The rectification order has been produced by learned Special Government Pleader for State Tax which is kept on record.

3. Learned counsel for the petitioner, therefore, submits that the writ petition may be disposed of as the grievance of the petitioner has been redressed.

4. In view of the aforesaid facts and circumstances, the Writ Petition is disposed of as infructuous. However, there shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

Sd/-L.VIJAYA LAXMI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Assistant Commissioner of State Tax, Charminar Division, Malakpet - II Circle, Telangana
2. The 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. One CC to SRI SWAROOP OORILLA, SPECIAL GOVT PLEADER FOR STATE TAX [OPUC]
6. Two CD Copies

PMK/PMK

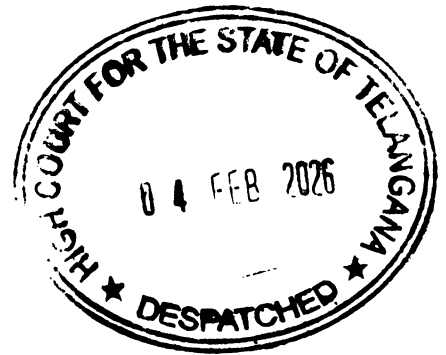
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HIGH COURT

DATED:22/01/2026

ORDER

WP.No.18955 of 2025



DISPOSING OF THE WRIT PETITION AS
INFRUCTUOUS WITHOUT COSTS

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31/1/26