

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

FRIDAY, THE TWENTY FIRST DAY OF NOVEMBER
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: 35345 OF 2025

Between:

M/s. Navanand Entreprises, Represented by its Proprietor Mr. Vijay Kumar Navanand, Having its office at 5-1-155/7, Shirdi Sai Baba Nagar Colony, Bandlaguda Jagir, Rajendranagar, Ranga Reddy District, Telangana - 500 086.

...PETITIONER

AND

1. The Appellate Joint Commissioner (State Tax) (FAC), Secunderabad Division, 5th Floor, C.T. Complex, Nampally, Hyderabad.
2. The Assistant Commissioner (ST), Rajendranagar - II Circle, Saroor Nagar Division, Hyderabad.
3. The State of Telangana, represented by its Principal Secretary, Revenue Department (CT), 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 impugned appeal dismissal Order dated 30.07.2025 having Appeal Order No.ZD360725043217C passed by Respondent No.1, and confirming the Order passed by the Respondent No.2 having DIN. 36ADGPN2488Q1ZQ/19-20 dated 21.08.2024 in levying a demand of Rs.10,70,432/- (Rs.5,35,216 SGST and Rs.5,35,216 - CGST) along with a penalty as illegal, arbitrary, against the Principles of Natural Justice, unsustainable in law, and without jurisdiction.

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 proceeding's consequent to the impugned appeal dismissal Order dated 30.07.2025 having Appeal Order No. ZD360725043217C passed by Respondent No.1 in confirming the Order passed by the Respondent No.2 having DIN. 36ADGPN2488QIZQ/19-20 dated 21.08.2024 in levying a demand of Rs.10,70,432/- (Rs.5,35,216 - SGST and Rs.5,35,216 - CGST) along with a penalty.

Counsel for the Petitioner: SRI KAVALI MANYAM KONDA

**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.35345 of 2025

ORDER:

Heard Mr. Kavali Manyam Konda, learned counsel appearing for the petitioner and Mr. Swaroop Oorilla, learned Special Government Pleader for State Tax appearing for the respondents.

2. The writ petition has been preferred with the following prayer:

“For the reasons stated above, it is therefore prayed 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 impugned appeal dismissal Order dated 30.07.2025 having Appeal Order No.ZD360725043217C passed by Respondent No.1, and confirming the Order passed by the Respondent No.2 having DIN: 36ADGPN2488Q1ZQ/19-20 dated 21.08.2024 in levying a demand of Rs.10,70,432/- (Rs.5,35,216 - SGST & Rs.5,35,216 - CGST) along with a penalty as illegal, arbitrary, against the Principles of Natural Justice, unsustainable in law, and without jurisdiction and pass any such other order or orders as this Hon'ble Court deems fit and proper in the circumstances of the case.”

3. During the course of hearing, learned counsel for the parties reached to a consensus. It is agreed that this writ petition may be disposed of in terms of order passed in W.P.No.3600 of 2024, dated 22.02.2024.

4. Accordingly, as agreed, the Writ Petition is disposed of by directing the petitioner to deposit 10% of the tax liability as assessed by the Assessing Officer and deposit the same with the Department within four weeks from today. The petitioner shall approach the Goods and Services Tax Appellate Tribunal (hereinafter referred to as, "the Tribunal") within three months from the date of its constitution/establishment. The Tribunal shall decide the second appeal in accordance with law. Further, subject to depositing 10% of the tax liability within the aforesaid time, no coercive action be taken against the petitioner till the decision of the Tribunal in the second appeal. It is made clear that this Court has not expressed any opinion on the merits of the case. However, there shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

//TRUE COPY//

SD/-K.BHAVANI SWAMY
ASSISTANT REGISTRAR

SECTION OFFICER

To,

1. The Appellate Joint Commissioner (State Tax) (FAC), Secunderabad Division, 5th Floor, C.T. Complex, Nampally, Hyderabad.
2. The Assistant Commissioner (ST), Rajendranagar - II Circle, Saroor Nagar Division, Hyderabad.
3. The Principal Secretary, Revenue Department (CT), Telangana Secretariat, Hyderabad, State of Telangana.
4. One CC to SRI KAVALI MANYAM KONDA, Advocate [OPUC]
5. Two CCs to SRI SWAROOP OORILLA, SPL. GP FOR STATE TAX, High Court for the State of Telangana at Hyderabad [OUT]
6. Two CD Copies

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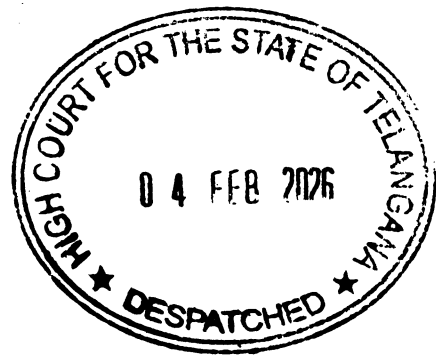
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HIGH COURT

DATED:21/11/2025

ORDER

WP.No.35345 of 2025



**DISPOSING OF THE WRIT PETITION,
WITHOUT COSTS**

⑨ SF
23-01-26