[3488]

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

WEDNESDAY, THE SEVENTH DAY OF JANUARY
TWO THOUSAND AND TWENTY SIX

PRESENT

**THE HONOURABLE THE CHIEF JUSTICE APARESH KUMAR SINGH
AND**

THE HONOURABLE SRI JUSTICE G.M. MOHIUDDIN

WRIT PETITION NO: 35033 OF 2025

Between:

M/s Narendra Rao Cherukuthota, S/o. Late Venkat Rao, Aged 69 Years, D.No.7-71/33/A, Street No. 8, Maheshwari Nagar Colony, Habsiguda, Hyderabad, Telangana.

.....PETITIONER

AND

1. The Superintendent of Central Tax and Centeral Excise, Ramanthapur Range, Amberpet Division, 3-4-118/2, 2nd Floor, Opp. H.P.S Ramanthapur, Hyderabad -500 013, Telangana.
2. The Appellate Joint Commissioner, Secunderabad Commissionerrate, Hyderabad.
3. The Commissioner of Central Tax, Secunderabad GST Commissionerate, LB Stadium Raod, Basheerbagh, Hyderabad, Telangana.
4. The Assistant Commissioner of Central Taxes, Secunderabad GST Commissionerate, LB Stadium Road, Basheerbagh, 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 of Mandamus or any other appropriate Writ. Order or Direction declaration that- a. the Summary of the Show Cause Notice in Form GST DRC-01, dated 31.01.2024 issued by the 1st Respondent- b. the Order u/s 73 of the Central Goods and Services Tax Act. 2017 (dated 20.04.2024). along with the Summary of the Order in Form GST DRC-07 (dated 05.05.2024) and its attachment (Order-in-Original No.- 31/2024-25 (GST), dated 20.04.2024. vide DIN

No.20240456Y00000777AFC), passed by the 1st Respondent- and c.the order dated 08.10.2025. passed by the 2nd Respondent vide order Reference No. ZD3610250060631. rejecting the appeal filed by the Petitioner for the tax period 2018 - 19, as arbitrary. bad and non-est in law. contrary to the provision of the GST Act, without jurisdiction. vague and without any valid reasons.

I.A.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 Order u/s 73 of the Central Goods & Services Tax Act, 2017 (dated 20.042024). along with the Summary of the Order in Form GST DRC-07 (dated 05.05.2024) and its attachment'(Order-in-Original No.- 31/2024-25 (GST), dated 20.04.2024. vide DIN No.20240456Y00000777AFC), passed by the 1st Respondent; under the provisions of the Goods & Services Tax Act, 2017, for the tax period 2018 - 19 pending disposal of the above writ petition.

Counsel for the Petitioner : SRI SHASHANKA REDDY, REPRESENTING SRI SINGAM SRINIVASA RAO

Counsel for the Respondents : M/s DOMINIC FERNANDES (SENIOR STANDING COUNSEL FOR CBIC)

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.35033 of 2025

Dated: 07.01.2026

Between:

M/s. Narendra Rao Cherukuthota

...Petitioner

and

The Superintendent of Central Tax and Central Excise,
Ramanthapur Range, Amberpet Division,
3-4-118/2, 2nd Floor, Opp. H.P.S.Ramanthapur,
Hyderabad – 500 013, Telangana,
and 3 others.

...Respondents

ORDER:

Learned counsel Sri Shashanka Reddy, representing learned counsel Sri Singam Srinivasa Rao, appears for the petitioner.

Sri Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs, appears for the respondents.

2. The writ petition is filed seeking the following relief:

"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 Mandamus or any other appropriate Writ, Order or Direction declaration that:

a. the Summary of the Show Cause Notice in Form GST DRC-01, dated 31.01.2024 issued by the 1st Respondent;
b. the Order u/s 73 of the Central Goods and Services Tax Act, 2017 (dated 20.04.2024), along with the Summary of the Order in Form GST DRC-07 (dated 05.05.2024) and its attachment (Order-in-Original No.31/2024-25 (GST), dated 20.04.2024, vide DIN No.20240456YO0000777AFC) passed by the 1st Respondent; and
c. the order dated 08.10.2025. passed by the 2nd Respondent, vide order Reference No.ZD3610250060631, rejecting the appeal filed by the Petitioner;

for the tax period 2018-19, as arbitrary, bad and non-est in law, contrary to the provision of the GST Act, without jurisdiction, vague and without any valid reasons; and to pass such other order or orders as this Hon'ble Court may deems fit just and proper in the circumstances of the case."

3. Learned counsel for the petitioner submits that the relief prayed in the instant writ petition has become infructuous.

4. In view of the aforesaid submission, the writ petition is dismissed as infructuous. However, there shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

SD/-T. SRIDEVI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To
1. One CC to SRI SINGAM SRINIVASA RAO, Advocate [OPUC]
2. One CC to M/s DOMINIC FERNANDES (SENIOR STANDING COUNSEL FOR CBIC) Advocate [OPUC]
3. Two CD Copies

SA
BS

SK

HIGH COURT

DATED:07/01/2026

ORDER

WP.No.35033 of 2025

DISMISSING THE W.P

AS INFRUCTUOUS WITHOUT COSTS.