

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

**MONDAY, THE TWENTY SECOND DAY OF DECEMBER
TWO THOUSAND AND TWENTY FIVE**

PRESENT

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

WRIT PETITION NO: 39180 OF 2025

Between:

M/s. Specterr Health Care Solutions LLP, Having its registered office at Plot No. 5, House No. 1-1-5, Survey Nos. 194 and 195, Sree Laxmi Nagar Colony, Manikonda, Near Banyan Tree, Hyderabad, Telangana - 500081. Represented by its Designated Partner, Mrs. Rajani Nuthanapati. GSTIN. 36ADNFS3445F1ZV.

...PETITIONER

AND

1. The Assistant Commissioner (ST), Madhapur-2 Circle, Madhapur Division, Hyderabad.
2. The Appellate Joint Commissioner (ST), Hyderabad Rural Division, C.T. Complex, 5th Floor, Metro Pillars No. 1291 and 1292, Nampally, Hyderabad.
3. The State of Telangana, Rep.-by its Principal Secretary, Commercial Taxes Department, Secretariat Buildings, 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 an appropriate Writ, Order or Direction, more particularly in the nature of a Writ of Mandamus, declaring the Order-in-Original in Form GST DRC-07 bearing Ref. No. ZD360824117105K dated 27/08/2024 passed by the 1st Respondent and the consequential Order-in-Appeal Ref. No. ZD3609250276526 dated 19/09/2025 passed by the 2nd Respondent as arbitrary, illegal, unsustainable and violative of Articles 14, 19(1)(g) and 300A of the Constitution of

India and the principles of natural justice, and set aside the same direct the Respondents to reopen the proceedings, afford the Petitioner a reasonable opportunity of personal hearing, and permit the Petitioner to place reconciliation statements, supplier-wise details and supporting records for fresh adjudication on merits in accordance with law.

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 suspend the operation of the impugned Order-in-Original dated 27.08.2024 (Ex. P2) and Order-in-Appeal dated 19.09.2025 (Ex. P5) and restrain the Respondents from taking any coercive steps for recovery, including debit of the Petitioner's Electronic Credit Ledger, garnishee proceedings or bank account attachment.

**Counsel for the Petitioner: Ms. JYOTHI ANUMOLU, REPRESENTING
Ms. K. MAANASA**

**Counsel for the Respondents: SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT 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.39180 of 2025

Dated:22.12.2025

Between:

M/s. Specterr Health Care Solutions LLP

...Petitioner

and

The Assistant Commissioner (ST),
Madhapur-2 Circle, Madhapur Division,
Hyderabad,
and 2 others.

...Respondents

ORDER:

Learned counsel Ms. Jyothi Anumolu, representing learned counsel Ms. K.Maanasa, appears for the petitioner.

Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, appears for the respondents.

2. 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.

3. 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 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. There shall be no order as to costs.

SD/-L. VIJAYA LAXMI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

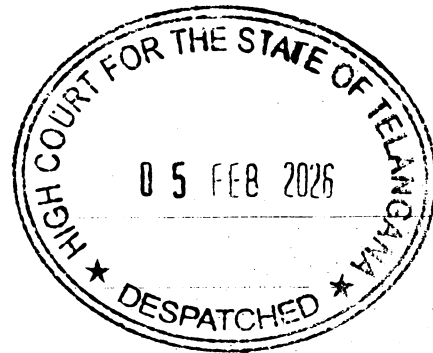
1. The Assistant Commissioner (ST), Madhapur-2 Circle, Madhapur Division, Hyderabad.
2. The Appellate Joint Commissioner (ST), Hyderabad Rural Division, C.T. Complex, 5th Floor, Metro Pillars No. 1291 and 1292, Nampally, Hyderabad.
3. The Principal Secretary, Commercial Taxes Department, State of Telangana, Secretariat Buildings, Hyderabad.
4. One CC to Ms. MAANASA K., Advocate [OPUC]
5. Two CCs to SRI SWAROOP OORILLA, Special Government Pleader for State Tax, High Court for the State of Telangana at Hyderabad. [OUT]
6. Two CD Copies

MP
BS

SK

HIGH COURT

DATED:22/12/2025



ORDER

WP.No.39180 of 2025

**DISPOSING OF THE WRIT PETITION
WITHOUT COSTS**

(9) SK
24-01-28.