

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

**TUESDAY, THE SIXTH 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: 11746 OF 2024

Between:

1. M/s Sri Navdurga Textile Processors Pvt Ltd, (GSTIN 36AADCS4002NIZD) Registered under the Companies Act, 1956, Having office at 21-1-686, Rikabgunj, Pathargatti Road, Rikabgunj, Hyderabad, Telangana, - 500002. Represented by its Director, Mr. Rishi Kant Agarwal.
2. Mr. Kamal Kant Agarwal, S/o Chandrakant Agarwal, Aged 52yrs Occ. Managaing director Residing at 8/2/684/3/1, Road No. 12, Valley View Lane, Banjara Hills, Hyderabad, Telangana - 500034.
3. Mr. Rishi Kant Agarwal, S/o Chandrakant Agarwal, Aged 47 yrs Occ. Director Residing at 8/2/684/3/1, Road No. 12, Valley View Lane, Banjara Hills, Hyderabad, Telangana - 500034.
4. Mr. Mahesh Kumar Agarwal, S/o Late Sri Madanlal, Aged 64 yrs Occ. Director Residing at 8/2/684/3/2, Road No. 12, Valley View Lane, Banjara Hills, Hyderabad, Telangana - 500034.

.....PETITIONERS

AND

1. Union of India, Ministry of Finance, Department of Revenue, North Block, New Delhi - 110 001. Represented by its Secretary.
2. State of Telangana, Department (Commercial Tax), Hyderabad, Telangana. Represented by its Principal Secretary.
3. The Central Board of Indirect Taxes and Customs, North Block, New Delhi - 110 001. Represented by its Chairman.
4. Goods and Services Tax Council, 5th Floor, Tower -II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi -110 001. Represented by its Secretary.
5. Directorate General of Goods and Services Tax Intelligence, 1St, and 2nd Floor, Wing Number 06, West Block, R.K. Puram, New Delhi -110066. Represented by its Director.

6. Directorate General of Goods and Services Tax Intelligence, Hyderabad Zonal Unit, H.No. 1-63121212, Plot No.211 85 212, Block-B, Kavuri Hills, Guttala Begumpet, Madhapur, Hyderabad- 500 033. Represented by its Director.
7. Superintendent of Central Tax, (Anti Evasion), Hyderabad GST Commissionerate, GST Bhavan, Basheerbagh, Hyderabad, Telangana, 500004.
8. Principal Commissioner of Central Tax, Hyderabad GST Commissionerate, GST Bhavan, Basheerbagh, Hyderabad, Telangana, 500004.

.....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 an order or orders, direction or writ more particularly one in the nature of writ of mandamus declaring the provisions of Section 16(2)(c) and Section 41(2) of the Central Goods and Services Tax Act, 2017, and corresponding provisions of the Telangana Goods and Services Tax Act, 2017, and the rules made thereunder as illegal, arbitrary, and irrational as well as violative of Article 14, 19 and 265 read with 300A of the Constitution of India.

I.A.NO:1 OF 2024

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 suspend Section 16(2)(c) and Section 41(2) of the Central Goods and Services Act, 2017 along with the corresponding provisions of the Telangana Goods and Services Tax Act, 2017.

I.A.NO:2 OF 2024

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 direct the Respondents to not take any coercive or precipitate measures, including arrest and or attachment of properties/bank accounts, against the Petitioner No. 1, M/s Sri Navdurga Textile Processors Pvt Ltd, and, or any of their directors/ shareholders/ employees/ office holders.

I.A.NO:3 OF 2024

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 the recovery of Goods and Services Tax (GST) from the Petitioner No.1. M/s Sri Navdurga Textile Processors Pvt Ltd. by the Respondents.

Counsel for the Petitioners : Ms. MANASVI REDDY JAKKA

**Counsel for the Respondent No.1 : SRI N.BHUVANGA RAO, DEPUTY
SOLICITOR GENERAL OF INDIA**

Counsel for the Respondent No.2 : G.P FOR COMMERCIAL TAX

**Counsel for the Respondent Nos.3 to 8 : M/s DOMINIC FERNANDES, SENIOR
SC FOR CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS (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.11746 of 2024

DATED: 06.01.2026

Between:

M/s. Sri Navdurga Textile Processors Pvt Ltd. & 3 others

... Petitioners

AND

Union of India,
Ministry of Finance,
Department of Revenue,
North Block, New Delhi – 110 001,
Represented by its Secretary & 7 others

... Respondents

ORDER:

Heard Ms. Manasvi Reddy Jakka, learned counsel appearing for the petitioners and Mr. Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC), appearing for respondent Nos.3 to 8.

2. The writ petition is preferred for the following prayer:

“In view of the facts, circumstances and reasons stated above, it is most humbly prayed that, this Hon'ble Court may be pleased to pass an order or orders, direction or writ more particularly one in the nature of writ of mandamus declaring the provisions of Section 16(2)(c) and Section 41(2) of the Central Goods and Services Tax Act, 2017,

and corresponding provisions of the Telangana Goods and Services Tax Act, 2017, and the rules made thereunder as illegal, arbitrary, and irrational as well as violative of Article 14, 19 and 265 read with 300A of the Constitution of India, and pass such other order(s) as it may deem fit and proper in the interests of justice.”

3. Learned counsel for the petitioners, on written instructions, seeks permission of this Court to withdraw the writ petition.

4. Learned Senior Standing Counsel for CBIC appearing for respondent Nos.3 to 8 does not oppose it.

5. Accordingly, the instant Writ Petition is dismissed as withdrawn. However, there shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

//TRUE COPY//

SD/-A. JAYASREE
ASSISTANT REGISTRAR


SECTION OFFICER

To

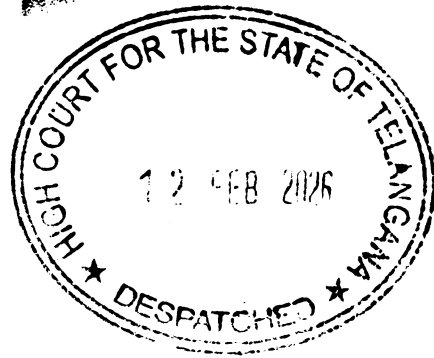
1. Two CC's to G.P FOR COMMERCIAL TAX, High Court for the State of Telangana at Hyderabad. (OUT)
2. One CC to Ms. MANASVI REDDY JAKKA, Advocate [OPUC]
3. One CC to M/s DOMINIC FERNANDES, SENIOR SC FOR CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS (CBIC), Advocate [OPUC]
4. One CC to SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA, Advocate (OPUC)
5. Two CD Copies

SA
BS



HIGH COURT

DATED:06/01/2026



ORDER

WP.No.11746 of 2024

DISMISSING THE W.P

AS WITHDRAWN WITHOUT COSTS.

8 SK
22-01-26.