

[3488]

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

WRIT PETITION NO: 39140 OF 2025

Between:

Vasavi Nirmaan, 8-2-120/86/9/A/1, 12 And 2/13, 1st Floor North End, Anilathmaja Housing Society, Road No.2. Sagar Society, Banjara Hills, Hyderabad. Telangana, 500034, Represented by its Partner Shri. Yerram Vijay Kumar, S/o. Yerram Shankaraiah, Aged about 61 years, R/o. Villa No. 32, Luxura Greens, Opp. Kendriya Vidyalaya. New Bowenpally, Secunderabad, Hyderabad, Telangana, 500 011

...PETITIONER

AND

1. Joint Commissioner of Central Tax, Hyderabad CGST Commissionerate, GST Bhavan, L.B. Stadium Rd, Basheerbagh Hyderabad, Telangana 500004
2. Additional Director, Directorate General of GST Intelligence (DGGI) Hyderabad Zonal Unit. H.No. 1-63-/2/212, Plot 212and213, Block - B, Kavuri Hills, Guttala Begumpet, Hyderabad, Madhapur-500033,
3. Union of India, Ministry of Finance, Represented by its Secretary, North Block, New Delhi-110 001

...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, order, or direction more particularly one in the nature of a Writ of Mandamus declaring that impugned Order In Original No. 51/GST/2025-26-Adjn.(JC)-HYD-GST dated 30-07-2025 along with Form DRC 07 bearing Ref. No. ZD3608250112897, ZD360825011297A and ZD360825011306J dated 08/08/2025 passed by the Respondent No. 1 under the provisions of

CGST/TGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction, violative of the principles of natural justice apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to 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 petition, the High Court may be pleased to stay operation of impugned Order In Original No. 51/GST/2025-26-Adjn.(JC)-HYD-GST dated 30/07/2025 along with Form DRC 07 bearing Ref. No. ZD3608250112897, ZD360825011297A and ZD360825011306J dated 08/08/2025 passed by the Respondent No. 1.

**Counsel for the Petitioner: SRI P. VENKATA PRASAD, REPRESENTING
M/s P. V. PRASAD ASSOCIATES**

**Counsel for the Respondent No.1: SRI D. RAGHAVENDAR RAO, SENIOR S.C.
FOR CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS**

**Counsel for the Respondent No.2: SRI DOMINIC FERNANDES, SENIOR S.C.
FOR CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS**

**Counsel for the Respondent No.3: Ms. BHAGYASRI, REPRESENTING
SRI N. BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA**

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.39140 of 2025

Dated:22.12.2025

Between:

Vasavi Nirmaan

...Petitioner

and

Joint Commissioner of Central Tax,
Hyderabad CGST Commissionerate,
GST Bhavan, L.B.Stadium Road, Basheerbagh,
Hyderabad, Telangana – 500 004,
and 2 others.

...Respondents

ORDER:

Learned counsel Sri P.Venkata Prasad, representing
M/s. P.V.Associates, appears for the petitioner.

Sri D.Raghavendar Rao, learned Senior Standing Counsel for
Central Board of Indirect Taxes and Customs, appears for respondent
No.1.

Sri Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs, appears for respondent No.2.

Learned counsel Ms. Bhagyasri, representing Sri N.Bhujanga Rao, learned Deputy Solicitor General of India, appears for respondent No.3.

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

“For all the reasons stated in the accompanying affidavit, it is prayed that this Hon’ble Court may be pleased to issue a writ, order or direction more particularly one in the nature of a Writ of Mandamus declaring that impugned Order In Original No.51/GST/2025-26Adjn. (JC) – HYD - GST dated 30-07-2025 along with Form DRC 07 bearing Ref. No.ZD3608250112897, ZD360825011297A and ZD360825011306J dated 08-08-2025 passed by the Respondent No.1 under the provisions of CGST/TGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction, violative of the principles of natural justice, apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside the same and pass such further or other order(s) as this Hon’ble Court may deem fit and proper in the circumstances of the case.”

3. After some arguments, learned counsel for the petitioner seeks permission of this Court to withdraw the writ petition in order to avail the remedy of appeal. He submits that an observation may be made that the time spent in prosecuting the writ petition may be condoned by the appellate authority.

4. Learned counsel for respondents No.1 and 2 also submit that the issue raised in the writ petition revolves around the factual investigation on the revenue sharing arrangement between the petitioner and the developer.

5. Be that as it may, as the petitioner seeks to withdraw the writ petition with liberty to avail the remedy of appeal, the writ petition is disposed of as withdrawn without getting into merits of the matter with liberty as prayed for. If the appeal is filed within two weeks with statutory pre-deposit, the delay, if any caused due to prosecution of the writ petition before this Court, may be condoned by the appellate authority. It would be open for the petitioner to raise all grounds on law and facts before the appellate authority. There shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

P.C. SULEKHA DEVI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

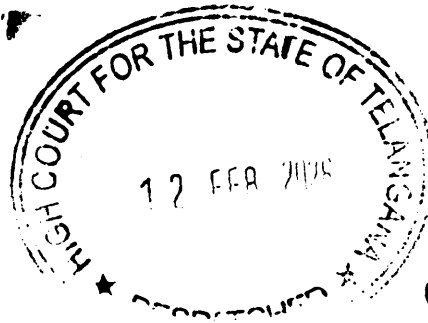
1. The Joint Commissioner of Central Tax, Hyderabad CGST Commissionerate, GST Bhavan, L.B. Stadium Rd, Basheerbagh Hyderabad, Telangana 500004
2. The Additional Director, Directorate General of GST Intelligence (DGGI) Hyderabad Zonal Unit. H.No. 1-63-/2/212, Plot 212 and 213, Block - B, Kavuri Hills, Guttala Begumpet, Hyderabad, Madhapur-500033,
3. The Secretary, Union of India, Ministry of Finance, North Block, New Delhi-110 001
4. One CC to M/s. P. V. PRASAD ASSOCIATES, Advocates [OPUC]
5. One CC to SRI D. RAGHAVENDAR RAO, Senior S.C. for Central Board of Indirect Taxes and Customs [OPUC]
6. One CC to SRI DOMINIC FERNANDES, Senior S.C. for Central Board of Indirect Taxes and Customs [OPUC]
7. One CC to SRI N. BHUJANGA RAO, Deputy Solicitor General of India [OPUC]
8. Two CD Copies

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BS, SK.

HIGH COURT

DATED:22/12/2025



ORDER

WP.No.39140 of 2025

**DISPOSING OF THE WRIT PETITION
WITH DRAWN**

(10) SK
22-01-26.