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

THURSDAY, THE THIRTIETH DAY OF OCTOBER
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: 26416 OF 2025

Between:

M/s. Agro Rythu Seva Kendram, rep. by its Proprietrix, Mrs. Sandhya Bollipalli, 2-51, Chegunta, Medak, Medchal Malkajgiri-502 334.

.....PETITIONER

AND

1. Assistant Commissioner (State Taxes), Sangareddy-II Circle, Nizamabad Division, Telangana.
2. Commissioner of Commercial Taxes, 1st Floor, Commercial Tax Complex, Near MJ Market Road, Opposite Gandhi Bhavan, Nampally, Hyderabad-500 001.
3. State of Telangana, rep. by its Secretary to Government (Revenue), State Tax Department, Secretariat, Hyderabad.
4. **GSTN, Worldmark 1, Aerocity, Indira Gandhi International Airport, New Delhi.**

(Respondent No.4 is impleaded as per Co. dt.18-09-2025 in WP.No.26416 of 2025)

.....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 or order or direction by setting aside the impugned show cause notices dated 13.11.2021 and 30.1.2023 along with the notices in Form GST DRC-01 vide Ref.Nos.ZD361121015862S, dated 13.11.2021 and ZD3601240499930 dated

31.1.2024 and orders of the 1' Respondent dated 25.4.2024 and 30.4.2024, along with proceedings in Form GST DRC-07 vide Ref.Nos.ZD3604240856354 dated 30.4.2024 and ZD3604240880783 dated 30.4.2024 issued by the 1' Respondent for the tax period April, 2018 to March, 2019 as they are in duplication of the proceedings passed for the same tax period by the 1st Respondent and without having any signatures as illegal, without jurisdiction and contrary to the provisions under the Central Goods and Service Tax Act, 2017 and the Telangana Goods and Services Tax Act, 2017, and void in absence of non-compliance of Rule 142(1A) of the Central Goods and Service Tax Rules, 2017 and Telangana Goods and Services Tax Rules, 2017.

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 grant stay of all further proceedings pursuant to the impugned orders dated 25.4.2024 and 30.4.2024, along with proceedings in Form GST DRC-07 vide Ref.Nos.ZD 3604240856354 dated 30.4.2024 and ZD3604240880783 dated 30.4.2024 issued by the 1St Respondent for the tax period April, 2018 to March, 2019 under the Central Goods and Service Tax Act, 2017 and the Telangana Goods and Services Tax Act, 2017 pending disposal of the writ petition as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner : SRI K.P.AMARNATH REDDY

Counsel for the Respondents : SRI SWAROOP OORILLA, SPECIAL GOVT PLEADER 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.26416 of 2025

Order:

Mr. K.P.Amarnath Reddy, learned counsel for the petitioner.

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

2. Petitioner has filed the instant Writ Petition with the following prayer:

> "to issue a Writ of Mandamus or any other appropriate writ or order or direction by setting aside the impugned show cause notices dated 13.11.2021 and 30.01.2023 along with the notices in Form GST DRC-01 vide Ref.Nos.ZD361121015862S dated 13.11.2021 and ZD3601240499930 dated 31.1.2024 and orders of the 1st Respondent dated 25.4.2024 and 30.4.2024 along with proceedings in Form GST DRC-07 vide Ref.Nos.ZD3604240856354 dated 30.4.2024 and ZD3604240880783 dated 30.4.2024 issued by the 1st Respondent for the

> tax period April, 2018 to March, 2019 as they are in duplication of the proceedings passed for the same tax period by the 1st Respondent and without having any signatures as illegal, without jurisdiction and contrary to the provisions under the Central Goods and Service Tax Act, 2017, and the Telangana Goods and Services Tax Act, 2017, and void in absence of non-compliance of Rule 142(1A) of the Central Goods and Service Tax Rules, 2017, and Telangana Goods and Services Tax Rules 2017 and pass such other order or orders as the Court may deem fit and proper in the circumstances of the case."

3. In terms of the Circular dated 14.10.2025, respondent No.1 has taken up the rectification of the impugned orders dated 25.04.2024 and 30.04.2024, and passed orders on 28.10.2025. Therefore, learned counsel for the petitioner seeks permission of the Court to withdraw the instant Writ Petition.

4. Permission is accorded and the instant Writ Petition is, accordingly, dismissed as withdrawn. No costs.

As a sequel, miscellaneous petitions, pending if any, stand closed.

SD/-S. MALLIKARJUNA RAO
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. One CC to SRI K.P.AMARNATH REDDY, Advocate [OPUC]
2. One CC to SRI SWAROOP OORILLA, SPECIAL GOVT PLEADER FOR STATE TAX, Advocate [OPUC]
3. Two CD Copies

SA
BS

HIGH COURT

DATED:30/10/2025

ORDER

WP.No.26416 of 2025

DISMISSING THE W.P

AS WITHDRAWN WITHOUT COSTS.

(5)

NT
30/1/26