

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

**THURSDAY, THE SIXTEENTH DAY OF APRIL
TWO THOUSAND AND TWENTY SIX**

PRESENT

**THE HONOURABLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH
AND
THE HONOURABLE SRI JUSTICE G.M. MOHIUDDIN**

WRIT PETITION NO: 11370 OF 2026

Between:

Smt. Devabhaktuni Vijaya Lakshmi, W/o Manam Brahmaiah, Aged about 43 years, Occ. IT Professional, R/o Flat No 502, Green leaves Apartments, Vasantha valley, Kondapur, Telangana.

...PETITIONER

AND

1. Assessing Officer, CGST Division, Ajmer.
2. Commissioner, CGST, Ajmer Commissionerate. Central goods and services tax division-J, Ajmeer, kendriya rajaswa bhavan, opp to sessions court, jaipur road, Ajmeer-305001
3. Station House Officer (SHO), Cyber Crime Police Station, Cyberabad.
4. The State of Telangana, Rep by its Principal Secretary Revenue CT Department Hyderabad
5. Union of India, Rep by its Secretary, Dept of Revenue, Ministry of Finance, GOI.

...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, particularly a Writ of Certiorari-cum-Mandamus, calling for the entire records pertaining to the Order-in-Original dated 18.09.2024 passed by Respondents 1 and 2 and quash the same as being illegal, arbitrary, without jurisdiction and violative of the principles of natural justice and Articles 14 and 21 of the Constitution of India. It is further prayed that this Honble

Court may declare that fastening tax liability upon the Petitioner, without any material establishing her involvement, participation, control or benefit in the alleged transactions, is unconstitutional and unsustainable in law. It is further prayed that this Hon'ble Court may direct coordination between Respondents 1 to 3 the Telangana Cyber Crime Police and CGST authorities to identify and prosecute the actual perpetrators and restrain Respondents 1 and 2 from initiating or continuing any coercive recovery, attachment, prosecution or penal action against the Petitioner pending completion of investigation.

I.A. NO: 3 OF 2026

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 stay of all proceedings, as Respondent Nos. 1 to 2 not to initiate or proceed with any coercive, recovery, attachment or enforcement proceedings against the Petitioner, along with such other order or orders as this Honble Court may deem fit and proper in the interests of justice, thereby causing grave prejudice and hardship to the petitioner.

I.A. NO: 2 OF 2026

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 direct Respondent No.3 to conduct a fair, impartial and time-bound investigation in FIR No.7385/2024 dated 16.10.2024, including tracing of GST portal access logs, IP addresses, telecom KYC details and banking trail, and to submit status reports before this Hon'ble Court.

**Counsel for the Petitioner : SRI K.B.NARSIMHULU REPRESENTING SRI
GOLAMARU VENKATA REDDY**

**Counsel for the Respondents No.1&2 : Sri D.Raghavendra Rao,
(SR.SC FOR CBIC)**

Counsel for the Respondent No.3 : SRI MAHESH RAJE, GP FOR HOME

Counsel for the Respondent No.4 : GP FOR COMMERCIAL TAX

**Counsel for the Respondent No.5 : SRI N.BHUJANGA RAO,
Dy.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.11370 of 2026

Dated: 16.04.2026

Between:

Smt. Devabhaktuni Vijaya Lakshmi

... Petitioner

and

Assessing Officer,
CGST Division, Ajmer and 4 others.

...Respondents

ORDER:

Sri K.B. Narasimhulu, learned counsel represents Sri G. Venkata Reddy, learned counsel for the petitioner.

Sri D. Raghavendar Rao, learned Senior Standing Counsel for Central Goods and Services Tax appears for respondent Nos.1 and 2.

Sri Mahesh Raje, learned Government Pleader for Home appears for respondent No.3.

2. This writ petition is filed with the following relief:

“For the aforesaid facts and circumstances, it is most respectfully prayed that this Hon’ble Court may be pleased to issue an appropriate writ, order or direction, particularly a Writ of Certiorari-cum-Mandamus calling for the entire records pertaining to the Order-in-Original dated 18.09.2024 passed by Respondents 1 and 2 and quash the same as being illegal, arbitrary, without jurisdiction and violative of the principles of natural justice and Articles 14 and 21 of the Constitution of India. It is further prayed that this Hon’ble Court may declare that fastening tax liability

upon the Petitioner, without any material establishing her involvement, participation, control or benefit in the alleged transactions, is unconstitutional and unsustainable in law. It is further prayed that this Hon'ble Court may direct coordination between Respondents 1 to 3 the Telangana Cyber Crime Police and CGST authorities to identify and prosecute the actual perpetrators and restrain Respondents 1 and 2 from initiating or continuing any coercive recovery, attachment, prosecution or penal action against the Petitioner pending completion of investigation and pass such other order or orders as this Hon'ble Court may deem fit and proper in the interests of justice."

3. Apparently the relief prayed for is against the order-in-original, dated 18.09.2024 imposing tax liability on the petitioner and consequential proceedings for realization of the same by adjudicating authorities under the Central Goods and Services Tax, Division-J, Ajmer. No part of cause of action arises within the jurisdiction of this Court. Therefore, after some arguments, learned counsel for the petitioner seeks permission to withdraw this writ petition in order to approach the appropriate authority or Court of law having jurisdiction over the subject matter.

4. Accordingly, the writ petition is dismissed as withdrawn. The petitioner may have the liberty as permissible in law.

SD/- L.VIJAYA LAXMI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. One CC to SRI GOLAMARU VENKATA REDDY, Advocate. [OPUC]
2. One CC to SRI D.RAGHAVENDRA RAO, (SR SC FOR CBIC). [OPUC]
3. Two CCs to GP FOR HOME, High Court for the State of Telangana at Hyderabad. [OUT]
4. Two CCs to GP FOR COMMERCIAL TAX, High Court for the State of Telangana at Hyderabad. [OUT]
5. One CC to SRI N.BHUJANGA RAO, Deputy Solicitor General of India, High Court for the State of Telangana at Hyderabad. [OPUC]
6. Two CD Copies.

BSK

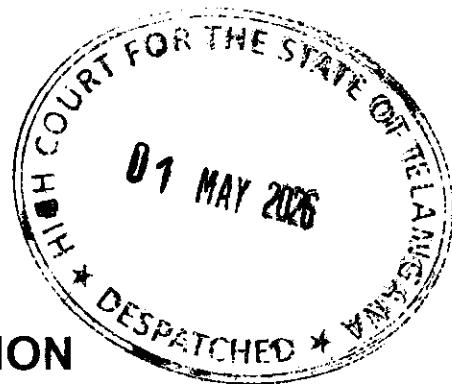
TKS

HIGH COURT

DATED: 16/04/2026

ORDER

WP.No.11370 of 2026



**DISMISSING THE WRIT PETITION
AS WITHDRAWN
WITHOUT COSTS**

(10) NT
29/4/26