

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

WEDNESDAY, THE EIGHTH 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: 9953 OF 2026

Between:

Maagoi India, Rep. by its proprietor Arvind Kumar, 51 and 52, 4th Floor,
United Arcade Commercial Complex, P.V. Express Way, Pillar No. 143,
Attapur, Hyderabad.

...PETITIONER

AND

1. The State of Telangana, rep. by its Principal Secretary for the State Taxes Department, Secretariat, Hyderabad.
2. The Deputy Commercial Tax Officer, Fatehnagar Circle, 170, NH-65, Gruhakalpa, Bhagya Nagar Society Colony, Nampally, Hyderabad - 500457.
3. The Assistant Commissioner (State Taxes), Fatehnagar Circle, Hyderabad Rural Division, Gaganvihar Building, Nampally, Hyderabad-01
4. The State Tax Officer (STO), Fatehnagar Circle, Hyderabad Rural Division, Gaganvihar Building, Nampally, Hyderabad-500001

...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 to (A) DECLARE the action of the respondents in issuing and continuing the impugned proceedings u/Sec. 73 of the CGSTITGST Act for the financial year 2017-18, including (i) the impugned unsigned adjudication order passed by Respondent No. 4 vide Reference No. ZD361223066194I Dt. 30.12.2023 and (ii) the impugned Show Cause Notice issued by Respondent No. 3 vide Reference No. ZD3611250933684 Dt. 29.11.2025, as being barred by limitation under Section 73 (10) of the CGST Act, is illegal, without jurisdiction, arbitrary and violative of Articles 14, 19 and 21 of the Constitution of India and (B) consequently, set aside the impugned unsigned adjudication order dt. 30.12.2023 passed by Respondent No. 4 and the impugned Show Cause Notice dt.

29.11.2025 issued by Respondent No. 3, and all consequential proceedings, including directing the respondents to forthwith release the petitioners bank account from attachment to the extent it is relatable to or influenced by the impugned proceedings for FY 2017-18.

IA NO: 1 OF 2026

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 all further proceedings pursuant to the impugned Show Cause Notice dt. 29.11.2025 and the impugned unsigned order dt. 30.12.2023 by directing the respondents to immediately release the petitioner's bank account from attachment to the extent it is relatable to or influenced by the impugned proceedings for FY 2017-18; pending disposal of the main writ petition.

Counsel for the Petitioner: SRI VINOD KUMAR KETHEPALLY
Counsel for the Respondents: GP 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.9953 of 2026

Dated: 08.04.2026

Between:

Maagoi India

...Petitioner

and

The State of Telangana,
Rep. by its Principal Secretary for the
State Taxes Department, Secretariat,
Hyderabad,
and 3 others.

...Respondents

ORDER:

Learned counsel Sri Vinod Kethepally appears for the petitioner.

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

“For the reasons stated in the accompanying affidavit, it is therefore 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 to (A) Declare the action of the respondents in issuing and continuing the impugned proceedings u/Sec.73 of the CGST/TGST Act for the financial year 2017-18, including (i) the impugned unsigned adjudication order passed by Respondent No. 4 vide Reference No. ZD3612230661941 Dt. 30.12.2023 and (ii) the impugned Show Cause

Notice issued by Respondent No. 3 vide Reference No. ZD3611250933684 Dt. 29.11.2025, as being barred by limitation under Section 73(10) of the CGST Act, is illegal, without jurisdiction, arbitrary and violative of Articles 14, 19 and 21 of the Constitution of India and (B) consequently, set aside the impugned unsigned adjudication order dt. 30.12.2023 passed by Respondent No. 4 and the impugned Show Cause Notice dt. 29.11.2025 issued by Respondent No. 3, and all consequential proceedings, including directing the respondents to forthwith release the petitioners bank account from attachment to the extent it is relatable to or influenced by the impugned proceedings for FY 2017-18 and (C) pass such other order or orders as this Hon'ble Court may deem fit and proper in the interest of justice."

3. Learned counsel for the petitioner seeks permission to withdraw the writ petition with liberty to the petitioner to file a fresh writ petition.

4. Accordingly, the writ petition is dismissed as withdrawn with the aforesaid liberty. There shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

Sd/-M.NAGAMANI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. One CC to SRI VINOD KUMAR KETHEPALLY, Advocate [OPUC]
2. Two CCs to GP FOR STATE TAX, High Court for the State of Telangana, at Hyderabad. [OUT]
3. Two CD Copies

PSK./PMK

HIGH COURT

DATED:08/04/2026

ORDER

WP.No.9953 of 2026



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

⑥ NT
17/4/26