

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

THURSDAY, THE THIRD DAY OF SEPTEMBER
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: 28873 OF 2026

Between:

M/s. SRI VIJAYA DURGA BOTTLES, Having its office at 3 12 57 1 & 2,
Mansoorabad, Hyderabad, Telangana, 500074 Rep by it Sole Proprietor
Bhavani Jange

...PETITIONER

AND

1. The State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax) Hyderabad Telangana
2. The Assistant Commissioner (ST), Saroor Nagar-3 Circle, Saroor Nagar Division, Telangana
3. The Commissioner of State Tax, Commercial Taxes, Nampally, Hyderabad
4. The Appellate Joint Commissioner, Hyderabad Rural Division, 5th Floor, C.T. Complex, Nampally, Hyderabad, Telangana.

...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 Mandamus, declaring the action of the respondents 2 to 4 in issuing Assessment Orders for the / financial years 2017-18 dated 30.12.2023, 2018-19 dated 29.04.2024, and 2019-20 dated 23.08.2024 as well as the subsequent rejection of the Submission of Appeal Form GST APL-02 bearing Reference No. ZD360225012085U dated 05.02.2025 as illegal, arbitrary, contrary to the CGST Act, 2017 and principles of natural justice and consequently set aside the same and direct the 2 to 4th respondent to give an opportunity to the petitioner to be heard.

I.A. 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 issue a writ, order or direction more particularly one in the nature of Mandamus, declaring the action of the respondents 2 to 4 in issuing Assessment Orders for the / financial years 2017-18 dated 30.12.2023, 2018-19 dated 29.04.2024, and 2019-20 dated 23.08.2024 as well as the subsequent rejection of the Submission of Appeal Form GST APL-02 bearing Reference No. ZD360225012085U dated 05.02.2025 as illegal, arbitrary, contrary to the CGST Act, 2017 and principles of natural justice and consequently set aside the same and direct the 2 to 4th respondent to give an opportunity to the petitioner to be heard.

Counsel for the Petitioner: SRI M. TARUN

**Counsel for the Respondents: SRI SWAROOP OORILLA,
SPL. 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.28873 of 2026
(CNR No. HBHC010596252026)**

DATED : 03.09.2026

Between:

**M/s. Sri Vijaya Durga Bottles,
represented by its Sole Proprietor Bhavani Jange**

... Petitioner

AND

**The State of Telangana,
through Principal Secretary to Government,
Revenue Department (Commercial Tax),
Hyderabad, Telangana and three others**

... Respondents

ORDER:

Mr. M. Tarun, learned counsel appears for the
petitioner.

2. This Writ Petition is filed with the following prayer:

“.....to issue a writ order or direction more particularly one in the nature of Mandamus, by declaring the action of the respondents 2 to 4 in issuing Assessment Orders for the financial years 2017-18 dated 30.12.2023, 2018-19 dated 29.04.2024 and 2019-20 dated 23.08.2024 as well as the subsequent rejection of the Submission of Appeal Form GST APL-02 bearing Reference No.ZD360225012085U dated 05.02.2025 as illegal arbitrary contrary to the CGST Act, 2017 and principles of natural justice and consequently set aside the same and direct the 2nd to 4th respondents to give an opportunity to the petitioner to be heard and pass...”

3. Learned counsel for the petitioner seeks permission of this Court to withdraw the instant Writ Petition with liberty to the petitioner to file a fresh Writ Petition.

4. Accordingly, the instant Writ Petition is dismissed as withdrawn with liberty to the petitioner to file a fresh Writ Petition.

There shall be no order as to costs.

Miscellaneous applications, if any pending, shall stand closed.

**SD/- K.BHAVANI SWAMY
ASSISTANT REGISTRAR**

//TRUE COPY//

SECTION OFFICER

To,

1. One CC to SRI TARUN MADATHANAPALLY, Advocate [OPUC]
 2. Two CCs to SRI SWAROOP OORILLA, SPL. GP FOR STATE TAX, High Court for the State of Telangana. [OUT]
 3. Two CD Copies
- BN
TKS

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HIGH COURT

DATED: 03/09/2026

ORDER

WP.No.28873 of 2026



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

6 copies

T.P.
11/09/26