

**THE HON'BLE SRI JUSTICE C.V.NAGARJUNA REDDY
AND
THE HON'BLE SRI JUSTICE CHALLA KODANDA RAM**

WRIT PETITION No. 29196 OF 2017

DATE: 31st OCTOBER 2017

Between:

M/s MDN Edify Education Private Limited,
Secunderabad

... Petitioner

AND

The Commercial Tax Officer,
Ramgopalpet Circle, Hyderabad & others.

... Respondents

Counsel for the petitioner : Sri P. Balaji Varma

Counsel for Respondents 1 to 4 : Sri J. Anil Kumar,
Standing Counsel
for Commercial Taxes (TG)

Counsel for Respondent No.5 : Sri K. Lakshman,
Assistant Solicitor General

THE COURT MADE THE FOLLOWING:

ORDER: (per Hon'ble Sri Justice C.V. Nagarjuna Reddy)

This Writ Petition is filed for the following substantive relief:

“ to issue a writ, order or direction more particularly one in the nature of Mandamus or any other writ declaring:

(a) that the order of the 2nd respondent, the Appellate Deputy Commissioner (CT), in ADC Order No. 515, dated 20.04.2017 confirming the assessment order, dated 18.02.2016, passed by the 1st respondent in AO: 5659, for the tax period 2010-11 to 2013-14 as arbitrary, illegal, without jurisdiction and violative of principles of natural justice and consequently, set aside the same;

(b) that the transactions of the petitioner attracts service tax in terms of the Finance Act, 1994;

(c) or, in the alternative, if it is held that the transactions of the petitioner attracts tax under the provisions of the Telangana Value Added Tax Act, 2005, the 5th respondent may be directed to refund the amount of service tax paid by the petitioner to the Union of India as the same is collected without any authority of law.”

After arguing the case, Mr. Balaji Varma, learned counsel for the petitioner requested for permission to withdraw the writ petition with liberty to file a fresh writ petition with proper relief.

The Writ Petition is accordingly, dismissed with liberty to the petitioner in terms of the prayer made. No costs.

As a sequel, W.P.M.P.No. 36335 of 2017 filed by the petitioner for interim relief is dismissed as infructuous.

C.V. NAGARJUNA REDDY, J

CHALLA KODANDA RAM, J