HIGH COURT FOR THE STATE OF TELANGANA
(Special Original Jurisdiction)

MONDAY, THE SIXTEENTH DAY OF NOVEMBER
TWO THOUSAND AND TWENTY

PRESENT

HONOURABLE SRI JUSTICE M.S.RAMACHANDRA RAO
AND
HONOURABLE SRI JUSTICE T. AMARNATH GOUD

WRIT PETITION No. 43407 OF 2017

Between:

India Government Mint, A Unit of Security Printing & Minting Corporation of India Ltd. A Wholly owned Government of India Undertaking, Registered in accordance with the provisions of the Companies Act, 1956, having its Office at IDA Phase II, HCL Post. Hyderabad- 500051 and registered Office at New Delhi, represented by its General Manager, Sri Sandeep Jain, son of Sri Ved Prakash Jain, aged About 55 years.

...PETITIONER

AND

1. State of Telangana, Represented by its Principal Secretary, Commercial Taxes Department, Telangana Secretariat Buildings, Hyderabad.
2. The Commissioner, Commercial Taxes Department, Government of Telangana, Hyderabad.
3. Commercial Tax Officer, Nacharam Circle, Saroornagar Division, Commercial Taxes Department, Government of Telangana, Manoranjan Complex, Nampally, Hyderabad.

...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 pleased to issue any appropriate Writ, Order or direction, preferably a Writ in the nature of Mandamus declaring high handed action of the Respondents in levying, demanding and collecting the Value Added Tax in respect of the Coins minted by the petitioner corporation as being illegal and arbitrary and violative of Article 14 of the Constitution of India and contrary to the provisions of the Coinage Act 2011 and VAT Act 2005 and pending disposal of the above Writ Petition, suspend the operation of the Assessment Orders mentioned at Para 7 of the writ petition by also declaring them as illegal, arbitrary and violative of Article 14 of the Constitution of India and contrary to the provisions of the Coinage Act, 2011 and VAT Act 2005 and pending disposal of the above Writ Petition, suspend the operation of the Assessment Orders and also direct the Respondents not to take any coercive steps in pursuance of the Demand Notice bearing R.C. No. A2/9/2015 dated: 17/08/2015 issued by the Respondents demanding the petitioner to pay tax arrears from 1/4/2006 to 30/11/2013 to a tune of Rs. 295,32,23,388/- from the period 1/4/2006 to 30/11/2013.

IA NO: 4 OF 2017

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 permit the petitioner to file additional affidavit in WP.No. 43407/2017.

Contd....

IA NO: 1 OF 2018

Between:

Commercial Tax Officer, Nacharam Circle, Saroornagar Division, Commercial Taxes Department, Government of Telangana, Manoranjan Complex, Nampally, Hyderabad.

...PETITIONER/ RESPONDENT No.3

AND

1. India Government Mint, A Unit of Security Printing & Minting Corporation of India Ltd. A Wholly owned Government of India Undertaking, Registered in accordance with the provisions of the Companies Act, 1956, having its Office at IDA Phase II, HCL Post, Hyderabad- 500051 and registered Office at New Delhi, represented by its General Manager, Sri Sandeep Jain, son of Sri Ved Prakash Jain, aged About 55 years.

... Respondent/ Petitioner

2. State of Telangana, Represented by its Principal Secretary, Commercial Taxes Department, Telangana Secretariat Buildings, Hyderabad.
3. The Commissioner, Commercial Taxes Department, Government of Telangana, Hyderabad.

(Respondent Nos. 2 & 3 are not necessary)

...Respondents/ Respondents 1&2

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 kindly permit petitioner to make necessary amendments in Counter filed by the Respondent No.3 against Additional Affidavit filed by the Petitioner in WP. No. 43407 of 2017 **by amending heading** at P age No.181 COUNTER FILED BY RESPONDENT NO.3 AGAINST ADDITIONAL COUNTER AFFIDAVIT FILED BY THE PETITIONER **and substitute as** COUNTER FILED BY THE RESPONDENT NO.3 AGAINST ADDITIONAL AFFIDAVIT FILED BY THE PETITIONER **by amending paragraph No.3 at Page No.183 from line 3 at page 183 till line 8 which reads as follows:** It is fact that Before the Hon'ble Madhya Pradesh High Court, the petitioner namely bank Note press procured raw-material and after printing the currency notes, but it is false to state that it is sold to Reserve Bank of India, because the order is placed by the government of India on behalf of Reserve bank of India. **and substitute as** It is fact that Before the Hon'ble Madhya Pradesh High Court, the petitioner namely Bank Note press procured raw-material and after printing the currency notes and then sold to Reserve Bank of India, on the order placed by the government of India on behalf of Reserve Bank of India. **By amending starting from last 5th line at Page 183** It is fact to state that Money cannot be a commodity for sale but the question of selling coins amounts selling of money. **and substitute as** It is false to state by the petitioner that money cannot be commodity for sale. It is also false to state by the Petitioner that the question of selling coins amounts to selling of money. in the interests of justice.

IA NO: 2 OF 2018

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 kindly permit me to make necessary amendments in Counter filed by the Respondent No.3 in W.P.No. 43407 of 2017 as : By amending 4th line in Page 145 Therefore the submission of petitioner that the law makers have realized that Rupee Note and Coins can never, ever be sold and therefore they brought the amendment. and substitute as Therefore the submission of petitioner that the law makers have realized that Rupee Note and Coins can never, ever be sold and thereby they brought the amendment may not be correct. in the interests of justice.

IA NO: 4 OF 2018

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 enlarge time by granting further 16 (sixteen) weeks time from the date on which this Hon'ble Court passes orders on the instant application, for complying with the Order of this Hon'ble Court dated 19/04/2018 made in WPMP No. 53825 of 2017 in W.P. No. 43407 of 2017.

IA NO: 1 OF 2020

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 permit the writ petitioner to withdraw the present Writ Petition No. 43407 of 2017 in view of the settlement with the authorities.

Counsel for the Petitioner: SRI G. KALYAN CHAKRAVARTHY

Counsel for the Respondents: GP FOR COMMERCIAL TAXES

The Court made the following: ORDER

HONOURABLE SRI JUSTICE M.S.RAMACHANDRA RAO

AND

HONOURABLE SRI JUSTICE T.AMARNATH GOUD

WRIT PETITION No.43407 of 2017

ORDER: *(Per Sri Justice M.S.Ramachandra Rao)*

Learned counsel for petitioner seeks to withdraw this Writ Petition.

Recording the same, this Writ Petition is dismissed as withdrawn. No costs.

As a sequel, miscellaneous petitions pending, if any, in this Writ Petition, shall stand closed.

SD/- K.ONESIM
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. One CC to Sri. G. Kalyan Chakravarthy, Advocate [OPUC]
2. Two CCs to GP for Commercial Taxes, High Court for the State of Telangana. [OUT]
3. Two CD Copies

Prk

HIGH COURT

DATED:16/11/2020



ORDER

WP.No.43407 of 2017

Dismissing the WP.
as withdrawn
without costs.

MJMO

DD 11/12/2020.