

HIGH COURT FOR THE STATE OF TELANGANA AT HYDERABAD
(Special Original Jurisdiction)
THURSDAY, THE TWENTY FIFTH DAY OF FEBRUARY
TWO THOUSAND AND TWENTY ONE
PRESENT

THE HONOURABLE SRI JUSTICE M.S.RAMACHANDRA RAO
AND
THE HONOURABLE SRI JUSTICE T.VINOD KUMAR
WRIT PETITION NO: 17006 OF 2020

Between:

1. M/s. GJS Infratech Pvt. Ltd, 4th Floor, Meera Complex, Road No.46, SBH Officers Colony, Ayyappa Society, Mega Hills, Madhapur, Hyderabad - 500081, Rep. by its Managing Director, Jangam Gopi, S/o. Poshanna, Aged about 50 years.
2. Jangam Gopi, S/o. Poshanna, Aged about 50 years, R/o. 51306, Indu Fortune Fields, Kukatpally, Hyderabad.

...PETITIONERS

AND

1. Union of India, Through Joint Secretary, Department of Revenue, Ministry of Finance, At North Block, New Delhi -110001.
2. The Central Board of Indirect Taxes and Customs, North Block, New Delhi - 110001.
3. The Additional Director General, DGGI, HZU, H.No.1-11-222/4 Lane Opposite HDFC Bank, Begumpet, Hyderabad - 500016.
4. The Additional/Joint Director, DGGI, HZU, Office of the Additional Director General, DGGI, HZU, H.No.1-11-222/4, Lane Opposite HDFC Bank, Begumpet, Hyderabad - 500016
5. Deputy Director, DGGI, HZU, DGGI, HZU, H.No.1-11-222/4 Lane Opposite HDFC Bank, Begumpet, Hyderabad - 500016 .
6. Senior Intelligence Officer DGGI, HZU, H.No.1-11-222/4 Lane Opposite HDFC Bank, Begumpet, Hyderabad-500016 .

...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 of Mandamus or any other appropriate Writ, Order or Orders, Direction or Directions to declare the action of the respondents in acting in a coercive manner against the Managing Director and other Officers of the 1st petitioner company by summoning them for recording their oral evidence and compelling them to remit alleged tax dues under the threat of arrest, without proceeding for assessment U/ss.73 and 74 of the CGST Act, 2017, as arbitrary, unreasonable and violative of Articles 14 and 21 of the Constitution of India and to direct the respondents to act in accordance with law and to refrain from taking any coercive action against the Managing Director and other Officers of the 1st petitioner company without proceeding for completion of assessment U/ss.73 and 74 of CGST Act, 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 direct the respondents to permit the petitioners to appear in the presence of their counsel, during the course of enquiry in pursuance to the notice issued U/s.70 of the CGST Act, 2017, pending disposal of the Writ Petition

IA NO: 2 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 direct the respondents to refrain from taking any coercive action in pursuance to the notice issued U/s.70 of the CGST Act, 2017 against the Managing Director and other Officers of the 1st petitioner company without proceeding for completion of assessment U/ss.73 and 74 of COST Act, 2017, pending disposal of the Writ Petition

Counsel for the Petitioner(s):SRI. VEDULA SRINIVAS

**Counsel for the Respondent No.1: NAMAVARAPU RAJESHWAR
RAO(ASSGI)**

Counsel for the Respondent No.2 to 6: SRI B. NARASIMHA SARMA

The Court made the following: ORDER

THE HONOURABLE SRI JUSTICE M.S.RAMACHANDRA RAO

AND

THE HONOURABLE SRI JUSTICE T. VINOD KUMAR

WRIT PETITION No.17006 of 2020

ORDER : (Per Hon'ble Sri Justice M.S. Ramachandra Rao)

Heard learned counsel for petitioners and Sri B.Narasimha Sarma, learned Special Senior Counsel for Central Taxes appearing for respondent Nos.2 to 6.

It is stated by learned counsel for respondents that the Spot Summons dt.24-09-2020 issued by the 6th respondent would be withdrawn and will be superceded by issuance of new summons to be issued by the Competent Authority under the CGST Act, 2017.

Recording the same, this Writ Petition is dismissed.

It is made clear that all the contentions of the petitioners and respondents are left open to be raised in the event the petitioner has any grievance against the fresh summons to be issued by the Competent Authority to the petitioner. No costs.

As a sequel, miscellaneous petitions pending, if any, shall stand closed.

SD/-K.SAILESHI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. One CC to SRI. VEDULA SRINIVAS Advocate [OPUC]
2. One CC to SRI. B. NARASIMHA SARMA Advocate [OPUC]
3. One CC to SRI. NAMAVARAPU RAJESHWAR RAO (ASSGI) Advocate [OPUC]
4. Two CD Copies

Avs

[Signature]

HIGH COURT

DATED:25/02/2021

ORDER

WP.No.17006 of 2020



**DISMISSING THE WP
WITHOUT COSTS**

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16/3/21
H.H.