

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

MONDAY, THE TWENTIETH DAY OF NOVEMBER
TWO THOUSAND AND TWENTY THREE

PRESENT

THE HONOURABLE SRI JUSTICE P.SAM KOSHY
AND
THE HONOURABLE SRI JUSTICE N.TUKARAMJI

WRIT PETITION NO: 3804 OF 2021

Between:

M/s Maheshwari Agro Industries, S.Y.No.101 and 95/1/c, Bibipet Road, Janagama, Kama Reddy. Dist. Kama Reddy (Telangana), Registered partnership firm Rep. by its managing partner, G. Yadgiri S/o G. Pochaiah, Resident of Kama Reddy.

...PETITIONER

AND

1. Commercial Tax Officer, Kama Reddy Circle, Nizamabad Division, Near Railway Station, Priya Talkies Road, Kamareddy 503-111. (State of Telangana).
2. Branch Manager, Andhra Bank, Branch.1-10-66 and 67, Siricilla Road, Kamareddy Dist. (Telangana)
3. Commissioner of Commercial Taxes, Govt. of Telangana, 1st Floor, Commissioner of Commercial Taxes Building, Nampally, Hyderabad.
4. The Principal Secretary to Revenue Department, Government of Telangana, Secretariat, 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 issue a Writ of Mandamus or any other appropriate writ, order or direction declaring the final assessment order dt.28/03/2020 passed by the 1st Respondent for the assessment year 2015-16 under the CST Act, 1956 by which date pandemic covid-19 was declared lockdown in demanding Central Sales Tax at Rs.18,86,566/- on export sales of boiled rice and interstate sales of rice and broken rice against C declaration forms without serving show cause notice or without serving reminder notice dt. 16/11/2019 and final notice dt.06/03/2020

with out dealing with the H declaration forms, export documents of the CST Act, 1956 is quite arbitrary, illegal, contrary to law and consequently set aside the ex-parte assessment order dt.28/03/2020 without following mandatory procedure as prescribed under the Act, as violative of principles of nature justice, equity and fair play.

IA NO: 1 OF 2021

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 grant stay of collection of disputed central sales tax of Rs.18,74,570/- pursuant to the assessment order dt.28/03/2020 passed by the 1st respondent for the assessment year 2015-16 under the CST Act pending disposal of the above writ petition.

IA NO: 2 OF 2021

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 suspend the garnishee notice dt.02/12/2020 issued by the 1st respondent to the 2nd respondent of the petitioner banker in attaching the bank account in collection of disputed central sales tax of Rs.18,74,570/- pursuant to the assessment order dt.28/03/2020 passed by the 1st respondent for the assessment year 2015-16 under the CST Act, pending disposal of the above writ petition.

Counsel for the Petitioner: SRI TEJPRAKASH TOSHNIWAL

Counsel for the Respondent No.1: SPL. SC FOR COMMERCIAL TAX

Counsel for the Respondent No.3: GP FOR COMMERCIAL TAX

Counsel for the Respondent No.4: GP FOR REVENUE

The Court made the following: ORDER

THE HON'BLE SRI JUSTICE P.SAM KOSHY
AND
THE HON'BLE SRI JUSTICE N.TUKARAMJI

W.P. No. 3804 of 2021

ORDER: *(per Hon'ble Sri Justice P.SAM KOSHY)*

When the matter is taken up for hearing, learned counsel for the petitioner submits that the impugned order was passed during the covid period and subsequently, the respondent authorities have passed a revised order.

2. In the light of the subsequent developments that have been transpired, nothing further remains to be adjudicated upon in the present writ petition.

3. Accordingly, the Writ Petition stands dismissed for having become infructuous. No order as to costs.

Consequently, miscellaneous petitions pending, if any, shall stand closed.

SD/- K.SREERAMA MURTHY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. One CC to SRI TEJPRAKASH TOSHNIWAL, Advocate [OPUC]
2. One CC to SPL. SC FOR COMMERCIAL TAX [OPUC]
3. Two CCs to GP FOR COMMERCIAL TAX, High Court for the State of Telangana at Hyderabad [OUT]
4. Two CCs to GP FOR REVENUE, High Court for the State of Telangana at Hyderabad [OUT]
5. Two CD Copies

BSR
GJP

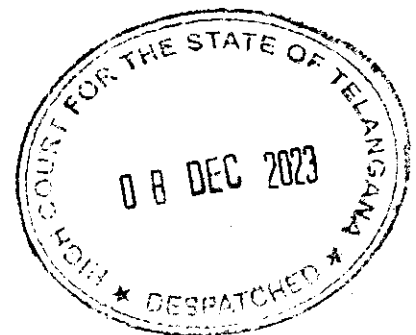
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HIGH COURT

DATED: 20/11/2023

ORDER

WP.No.3804 of 2021



**DISMISSING THE WRIT PETITION
AS INFRUCTUOUS,
WITHOUT COSTS**

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4/12/23