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

MONDAY, THE THIRTIETH DAY OF DECEMBER
TWO THOUSAND AND TWENTY FOUR

PRESENT

THE HONOURABLE SRI JUSTICE SUJOY PAUL
AND

THE HONOURABLE DR. JUSTICE G.RADHA RANI

WRIT PETITION NO: 35411 OF 2024

Between:

M/s.Praveen Metals, H.No.6-3-87/1/1, Reddy Colony, Near Hanuman Mandir, Shivrampally, Rajendranagar, Ranga Reddy District. Rep. by its Proprietor Mr.Praveen Kumar.

.....PETITIONER

AND

1. The Deputy State Tax Officer, Rajendranagar-1, Saroornagar STU-2, Saroornagar Division, Hyderabad.
2. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, 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 Writ of Mandamus or any other appropriate Writ or Order or Direction declaring the action of the 1st Respondent in cancelling the Registration Certificate of the Petitioner vide Proceedings dated 23/10/2024, as arbitrary, contrary to the Provisions of the CGST/SGST Acts,2017 and the same is in violation of Principles of Natural Justice and rule of law and consequently to set-aside the Proceedings of the 1St Respondent as null and void.

I.A.NO:1 OF 2024

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 operation of Proceedings of the 1st Respondent, dated 23/10/2024,

in cancelling the Registration Certificate of the Petitioner vide Order dated 23/10/2024, pending disposal of the above Writ Petition, as otherwise, the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioners : SRI SHAIK JEELANI BASHA

Counsel for the Respondents : SRI SWAROOP OORILLA, SPECIAL GOVT PLEADER FOR STATE TAX

The Court made the following ORDER

THE HONOURABLE SRI JUSTICE SUJOY PAUL

AND

THE HONOURABLE DR. JUSTICE G.RADHA RANI

WRIT PETITION No.35411 OF 2024

ORDER: *(per Hon'ble Sri Justice Sujoy Paul)*

Sri Shaik Jeelani Basha, learned counsel for the petitioner and Sri Swaroop Oorilla, learned Special Government Pleader for State Tax appears, for respondents.

2. With the consent, finally heard.

3. Learned counsel for the petitioner submits that the impugned show-cause notice dated 21.09.2024 is cryptic and it is difficult to gather the nature of allegations against the petitioner. The consequential final order dated 23.10.2024 (Annexure P1) based on such erroneous notice is liable to be set aside.

4. Learned counsel for the respondents fairly submitted that the show-cause notice dated 21.09.2024 is indeed cryptic and does not disclose the correct nature of allegations.

5. In view of the aforesaid stand of the parties, the show-cause notice dated 21.09.2024 and cancellation of registration by order dated 23.10.2024 cannot sustain judicial scrutiny and both are set aside.

6. Accordingly, the Writ Petition is disposed of, by reserving liberty to the respondents to proceed against the petitioner, in accordance with law. It is made clear that this Court has not expressed any opinion on merits of the case. No costs.

Interlocutory applications, if any pending, shall also stand closed.

SD/-A.V.S.PRASAD
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Deputy State Tax Officer, Rajendranagar-1, Saroornagar STU-2, Saroornagar Division, Hyderabad.
2. The Principal Secretary, Revenue (CT) Department, Telangana Secretariat, State of Telangana at Hyderabad.
3. One CC to SRI SHAIK JEELANI BASHA, Advocate [OPUC]
4. One CC to SRI SWAROOP OORILLA, SPECIAL GOVT PLEADER FOR STATE TAX Advocate [OPUC]
5. Two CD Copies

SA
GJP
PMG.

HIGH COURT

DATED:30/12/2024



ORDER

WP.No.35411 of 2024

DISPOSING OF THE W.P

WITHOUT COSTS.

13/2/25