

(SHOW CAUSE NOTICE BEFORE ADMISSION)
HIGH COURT FOR THE STATE OF TELANGANA AT HYDERABAD
(Special Original Jurisdiction)

MONDAY, THE FOURTEENTH DAY OF DECEMBER TWO THOUSAND AND TWENTY

:PRESENT:

THE HONOURABLE SRI JUSTICE M.S.RAMACHANDRA RAO
AND
THE HONOURABLE SRI JUSTICE T.AMARNATH GOUD
WRIT PETITION NO: 22193 OF 2020

Between:

Mehta and Modi Realty Kowkoo LLP, Rep., by Mangilipelli Jayaprakash Registered Office at 5-4-187/3/4 Soham Mansion, IInd Floor, MG Road, Secunderabad -500003.

...Petitioner

AND

1. Union of India, Ministry of Finance, Department of Revenue, Rep by its Secretary (Revenue) Room No. 46, North Block New Delhi – 110001.
2. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad.
3. Chief Commissioner, GST Hyderabad Zone, Kendriya Shulk Bhavan, L.B Stadium Road, Basheer Bagh, Hyderabad – 500004, Telangana State.
4. Commissioner of Central Goods and Services Tax, Secunderabad GST Commissionerate, Room No.800, 7th Floor, GST Bhavan, Hyderabad, Telangana State – 500004.
5. Chief Commissioner of GST Hyderabad, GST Hyderabad Zone, Kendriya Shulk Bhavan, L.B Stadium Road, Basheer Bagh, Hyderabad – 500004, Telangana State.
6. Commissioner of State Tax, CT Complex, Nampally, Hyderabad – 500001.

...Respondents

WHEREAS the Petitioner above named through its Advocate M/s MANOJ REDDY presented this 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 an appropriate Writ, Direction or Order, particularly one in the nature of Mandamus and Certiorari,

- (a) Declaring that item (ia) of Serial No.3 as inserted by the Impugned Notification No.3/2019-Central Tax (Rate) dated 29 March 2019 in Notification No.11/2017- Central Tax (Rate) dated 28th June 2017 to the extent the Respondent No.1 has prohibited the taking of input tax credit as unconstitutional, arbitrary and ultra vires the Central Goods and Services Tax, 2017,
- (b) Declaring that item (ia) of Serial No.3 as inserted by the Impugned Notification No.3/2019-State Tax (Rate), GOM No.63 dated 04 June 2019 in Notification No.11/2017- State Tax (Rate) dated 28th June 2017 to the extent the Respondent No.2 has prohibited the taking of input tax credit as unconstitutional, arbitrary and ultra vires the Telangana Goods and Services Tax, 2017
- (c) Set aside and quash (ia) of Serial No.3 as inserted by the Impugned Notification No.3/2019-Central Tax (Rate) dated 29 March 2019 in Notification No.11/2017- Central Tax (Rate) dated 28th June 2017 to the extent the Respondent No.1 has prohibited the taking of input tax credit and

- (d) Set aside and quash (ia) of Serial No.3 as inserted by the Impugned Notification No.3/2019-State Tax (Rate), GOM No. 63 dated 04 June 2019 in Notification No.11/2017- State Tax (Rate) dated 28th June 2017 to the extent the Respondent No.1 has prohibited the taking of input tax credit.

AND WHEREAS the High Court upon perusing the petition and affidavit filed herein and upon hearing the arguments of M/s MANOJ REDDY Advocate for the Petitioner and Sri Namavarapu Rajeshwar Rao, Assistant Solicitor General, who takes notice for 1st respondent and Sri J.Anil Kumar, Special Counsel for Commercial Taxes, who takes notice for respondents 2 & 6 and Sri B.Narasimha Sarma, Senior Counsel for Central Taxes, who takes notice for respondents 3 to 5, directed issue of notice to the Respondents herein to show cause as to why this WRIT PETITION should not be admitted.

You viz:

1. The Secretary (Revenue), Ministry of Finance, Department of Revenue, Room No. 46, North Block Union of India, New Delhi – 110001.
2. The Principal Secretary, Revenue (CT) Department, State of Telangana, Secretariat, Hyderabad.
3. The Chief Commissioner, GST Hyderabad Zone, Kendriya Shulk Bhavan, L.B Stadium Road, Basheer Bagh, Hyderabad – 500004, Telangana State.
4. The Commissioner of Central Goods and Services Tax, Secunderabad GST Commissionerate, Room No.800, 7th Floor, GST Bhavan, Hyderabad, Telangana State – 500004.
5. The Chief Commissioner of GST Hyderabad, GST Hyderabad Zone, Kendriya Shulk Bhavan, L.B Stadium Road, Basheer Bagh, Hyderabad – 500004, Telangana State.
6. The Commissioner of State Tax, CT Complex, Nampally, Hyderabad – 500001.

are directed to show cause on or before 19-01-2021 to which date the case stands posted as to why in the circumstances set out in the petition and the affidavit filed therewith (copy enclosed) this WRIT PETITION should not be admitted.

THE COURT MADE THE FOLLOWING ORDER:

Notice before admission.

Sri Namavarapu Rajeshwar Rao, Assistant Solicitor General takes notice for 1st respondent, Sri J.Anil Kumar, Special Counsel for Commercial Taxes takes notice for respondents 2 & 6 and Sri B.Narasimha Sarma, Senior Counsel for Central Taxes takes notice for respondents 3 to 5.

List on 19.01.2021.

SD/- K.VENKAIAH
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Secretary (Revenue), Ministry of Finance, Department of Revenue, Room No. 46, North Block Union of India, New Delhi – 110001.
2. The Principal Secretary, Revenue (CT) Department, State of Telangana, Secretariat, Hyderabad.
3. The Chief Commissioner, GST Hyderabad Zone, Kendriya Shulk Bhavan, L.B Stadium Road, Basheer Bagh, Hyderabad – 500004, Telangana State.

4. The Commissioner of Central Goods and Services Tax, Secunderabad GST Commissionerate, Room No.800, 7th Floor, GST Bhavan, Hyderabad, Telangana State – 500004.
5. The Chief Commissioner of GST Hyderabad, GST Hyderabad Zone, Kendriya Shulk Bhavan, L.B Stadium Road, Basheer Bagh, Hyderabad – 500004, Telangana State.
6. The Commissioner of State Tax, CT Complex, Nampally, Hyderabad – 500001 (RR 1 to 6 by RPAD along with a copy of petition and affidavit).
7. One CC to M/s. MANOJ REDDY, Advocate [OPUC].
8. One CC to SRI. N. RAJESHWAR RAO (AST SOL GEN), Advocate [OPUC].
9. Two CCs to Sri J.Anil Kumar, Special Counsel for Commercial Taxes, High Court for the State of Telangana at Hyderabad [OUT].
10. Two spare copies
ZEE

HIGH COURT

MSRJ & TAJ

DATED:14/12/2020

LIST ON 19.01.2021

NOTICE BEFORE ADMISSION

WP.No.22193 of 2020

