HIGH COURT FOR THE STATE OF TELANGANA AT HYDERABAD
MONDAY, THE TWELFTH DAY OF AUGUST
TWO THOUSAND AND TWENTY FOUR
:PRESENT:
THE HONOURABLE SRI JUSTICE SUJOY PAUL
AND
THE HONOURABLE SRI JUSTICE NAMAVARAPU RAJESHWAR RAO
WRIT PETITION NOs: 16681, 16683, 16688 AND 16693 OF 2024

Between:

1. M/S. Sysintelli Software and Services Pvt. Ltd. ,, Survey No. 64 Plot No. 9/7 Garden Heights Sector III, Huda Techno Enclave, Opposite Raheja IT Park Lane Madhapur, Hyderabad - 500081. (Represented by its Director Sri Satish Reddy Chintakuntla)
2. Mr. Satish Reddy Chintakuntla, Ramky Towers C- 106, Anj aiah Nagar Gachibowli, Hyderabad - 500032

...Petitioners in all W.Ps.

AND

1. Appellate Joint Commissioner (ST), Hyderabad Rural Division, 5th Floor, Commercial Taxes Complex, Opp. Gandhi Bhavan, Nampally, Hyderabad.
2. Profession Tax Officer II, (Deputy Commercial Tax Officer, Madhapur I circle) Madhapur I circle, 4th Floor Gagan Vihar, Nampally, Hyderabad.
3. Commissioner of Profession Tax, (also Commissioner of Commercial Taxes) C. T. Complex, Nampally, Hyderabad - 500001
4. State of Telangana, Represented by its Principal Secretary to Revenue Revenue Department, Secretariat, Saifabad, Hyderabad.

...Respondents in W.Ps.

W.P.No.16681 of 2024:

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, order or direction one more in the nature of MANDAMUS

i) Declaring the order in appeal passed by the 1 respondent confirming levy of penalty vide ADC order No. 66 dated 26- 03- 2024 (Ex. P 1) contrary to sections 7, 30, Rules 11 and 16 and para C of Form VIII of the Telangana Tax On Professions, Trades, Callings and Employments Act (Act 22 of 1987) and Rules 1987 and in violation of articles 14, 19, 265 and 300- A and also in violation of principles of natural justice as arbitrary illegal, without jurisdiction and set aside the same and also

ii) Declare the penalty order for the year 2020- 2021 passed by the 2nd respondent vide PTIN 36526219025(CE)/36261519325(CR) Dated 08-08-2023 (Ex. P 2) as illegal, arbitrary without jurisdiction and set aside the same and

IA 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 the impugned order of the 1st respondent vide ADC Order No. 66 dated 26-03-2024 (into which the order of the 2nd respondent has merged), Pending disposal of WP 16681 of 2024, on the file of the High Court.

W.P.No.16683 of 2024:

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, order or direction one more in the nature of MANDAMUS.

i) Declaring the order in appeal passed by the 1st respondent confirming levy of penalty vide ADC order No. 65 dated 26-03-2024 (Ex. P 1) contrary to sections 7, 30, Rules 11 and 16 para C of Form VIII of the Telangana Tax On Professions, Trades, Callings and Employments Act (Act 22 of 1987) and Rules 1987 and in violation of articles 14, 19, 265 and 300-A and also in violation of principles of natural justice as arbitrary illegal, without jurisdiction and set aside the same and also

ii) Declare the penalty order for the year 2019-2020 passed by the 2nd respondent vide PTIN. 36526219025(CE)/36261519325(CR) Dated 08-08-2023 (Ex. P 2) as illegal, arbitrary without jurisdiction and set aside the same.

IA 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 the impugned order of the 1st respondent vide ADC Order No.65 dated 26¬03-2024 (into which the order of the 2nd respondent has merged), Pending disposal of WP 16683 of 2024, on the file of the High Court.

W.P.No.16688 of 2024:

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, order or direction one more in the nature of MANDAMUS.

i) Declaring the order in appeal passed by the 1st respondent confirming levy of penalty vide ADC order No. 68 dated 26-03-2024 (Ex. P 1) contrary to sections 7, 30, Rules 11 and 16 and para C of Form VIII of the Telangana Tax On Professions, Trades, Callings and Employments Act (Act 22 of 1987) and Rules 1987 and in violation of articles 14, 19, 265 and 300-A and also in violation of principles of natural justice as arbitrary illegal, without jurisdiction and set aside the same, and also

ii) Declare the penalty order for the year 2022-2023 passed by the 2nd respondent vide PTIN. 36526219025(CE)/36261519325(CR) Dated 08-08-2023 (Ex. P 2) as illegal, arbitrary without jurisdiction and set aside the same, and

IA 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 the impugned order of the 1st respondent vide ADC Order No.68 dated 26-03-2024 (into which the order of the 2nd respondent has merged), Pending disposal of WP 16688 of 2024, on the file of the High Court.

W.P.No.16693 of 2024:

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.

i) Declaring the order in appeal passed by the 1st respondent confirming levy of penalty vide ADC order No. 67 dated 26-03-2024 (Ex. P 1) contrary to sections 7, 30, Rules 11 and 16 and para C of Form VIII of the Telangana Tax On Professions, Trades, Callings and Employments Act (Act 22 of 1987) and Rules 1987 and in violation of articles 14, 19, 265 and 300-A and also in violation of principles of natural justice as arbitrary illegal, without jurisdiction and set aside the same, and also

ii) Declare the penalty order for the year 2021-2022 passed by the 2nd respondent vide PTIN. 36526219025(CE)/36261519325(CR) Dated 08-08-2023 (Ex. P 2) as illegal, arbitrary without jurisdiction and set aside the same

IA 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 the impugned order of the 1st respondent vide ADC Order No.67 dated 26-03-2024 (into which the order of the 2nd respondent has merged), Pending disposal of WP 16693 of 2024, on the file of the High Court.

These petitions coming on for hearing, upon perusing the Petitions and the affidavits filed in support thereof and the order of the High Court dated: 02.07.2024 and 15.07.2024 made herein and upon hearing the arguments of Ms. S N SREEDEVI, Advocate for the Petitioners in all W.Ps., and Sri P. Sri Harsha, Asst. GP representing Sri Swaroop Oorilla, Special Govt Pleader for State Tax for the Respondents in all W.Ps., the Court made the following.

ORDER:

Parties through their Counsel.

It is jointly informed that pleadings are complete and matter may be posted for final hearing in due course.

Prayed allowed.

List the matter for 'final hearing' in due course.

Interim relief granted, (if any), shall remain in operation till the next date of hearing.

Sd/-MOHD. ISMAIL
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. One CC to Ms. S N SREEDEVI, Advocate [OPUC].
2. Two CCs to SRI Swaroop Oorilla, Special Govt Pleader for State Tax, High Court for the State of Telangana at Hyderabad [OUT].
3. Two spare copies

HIGH COURT

SPJ & RRNJ

DATED:12/08/2024

LIST THESE MATTERS FOR 'FINAL HEARING' IN DUE COURSE.

ORDER

WRIT PETITION NOs: 16681, 16683, 16688 AND 16693 OF 2024

INTERIM ORDER EXTENDED