

[3488]

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

**MONDAY, THE FIRST DAY OF DECEMBER
TWO THOUSAND AND TWENTY FIVE**

PRESENT

**THE HONOURABLE THE CHIEF JUSTICE APARESH KUMAR SINGH
AND
THE HONOURABLE SRI JUSTICE G.M. MOHIUDDIN**

WRIT PETITION NO: 36372 OF 2025

Between:

Kamalakar Reddy Myla, S/o. Ram Reddy Myla Aged about 47 years Occ.
business R/o. H NO.1-6-15/1, CHITANYAPURI, HYDERABAD, Rangareddy,
Telangana, 500036

...PETITIONER

AND

1. The Assistant Commissioner (ST), Rajendra Nagar II Circle, Saroor Nagar Division, Telangana
2. Commissioner of Commercial Taxes, State of Telangana, C.T. Complex, Nampally, Hyderabad- 500001
3. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana

...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 pass a writ order or direction, more particularly in the nature of a writ of mandamus declaring the Show Cause notice dated 10-06-2022 bearing ZD360622055692A, its consequent order u/s. 73 dated 23-08-2024 bearing ZD360824091301F and the consequent rectification rejection order dated 06-11-2025 bearing ZD361125017127Q along with their respective attachments as being void, illegal, arbitrary, violative of Articles 14, 19, 21 and 265 of the Constitution of India, violative of principles of natural justice, and without authority of law and consequently set aside the same

IA NO: 1 OF 2025

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 stay all further action including collection of tax pursuant to the order u/s. 73 dated 23-08-2024 bearing ZD360824091301F along with its attachment

Counsel for the Petitioner: SRI. M. NAGA DEEPAK

**Counsel for the Respondents: SRI K. SAI AKARSH , AGP REP
SRI SWAROOP OORILLA,
SPECIAL GOVT PLEADER FOR STATE TAX**

The Court made the following: ORDER

IN THE HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD

THE HON'BLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH
AND
THE HON'BLE SRI JUSTICE G.M.MOHIUDDIN

WRIT PETITION No.36372 of 2025

Dated: 01.12.2025

Between:

Sri Kamalakar Reddy Myla

...Petitioner

and

The Assistant Commissioner (ST),
Rajendra Nagar II Circle,
Saroor Nagar Division, Telangana,
and two others.

...Respondents

ORDER:

Learned counsel Sri M.Naga Deepak appears for the
petitioner.

Sri K.Sai Akarsh, learned Assistant Government
Pleader, representing Sri Swaroop Oorilla, learned Special
Government Pleader, appears for the respondents.

2. The writ petition is against the rectification order dated 06.11.2025 (Annexure P3) passed by respondent No.1 - Assistant Commissioner (ST), Rajendranagar-2 Circle. This relates to the financial year 2019-2020 and a proceeding under Section 73 of the Telangana Goods and Services Tax Act, 2017, wherein the order-in-original dated 23.08.2024 contained an apparent error in the computation of total liability. Even on an application for rectification, the adjudicating officer has not noticed and committed the same mistake.

3. Upon hearing learned counsel for the parties and perusal of the order-in-original and the rectification order, it would show that whereas the tax liability under the order-in-original under different heads is Rs.14,833/-, Rs.48,600/- and Rs.13,488/-, the total tax dues finally computed is Rs.4,03,070.34. During rectification also, despite noticing the different components of Central Goods and Services Tax/State Goods and Services Tax on three heads, the computation again suffers an apparent error on the face of record as it shows Rs.2,01,535/- to be the total tax determined as due, whereas the net payable amount is

Rs.7,417/-, Rs.24,300/- and Rs.6,744/- respectively under the three heads.

4. Learned Assistant Government Pleader appearing for the respondents has not been able to justify the computation of the tax dues as evident from the order-in-original and the rectification order.

5. Therefore, we are satisfied that the matter requires to be remanded to the assessing officer to undertake a fresh rectification of the order-in-original in accordance with law. Let it be done within a period of two weeks from the date of receipt of a copy of this order with one opportunity to the petitioner.

6. The writ petition is accordingly disposed of. There shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

**SD/- K.BHAVANI SWAMY
ASSISTANT REGISTRAR**

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SECTION OFFICER

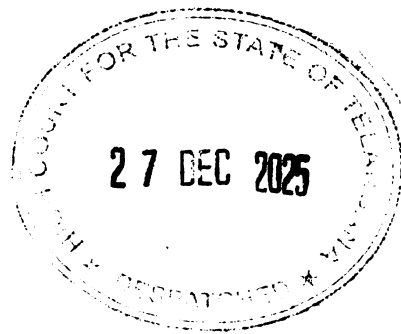
To,

1. The Assistant Commissioner (ST), Rajendra Nagar II Circle, Saroor Nagar Division, Telangana
2. Commissioner of Commercial Taxes, State of Telangana, C.T. Complex, Nampally, Hyderabad- 500001
3. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana
4. One CC to SRI. M. NAGA DEEPAK, Advocate [OPUC]
5. Two CCs to SPECIAL GOVERNMENT PLEADER FOR STATE TAX, High Court for the State of Telangana, at Hyderabad [OUT]
6. Two CD Copies *PA*

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HIGH COURT

DATED:01/12/2025



ORDER

WP.No.36372 of 2025

**DISPOSING OF THE WRIT PETITION
WITHOUT COSTS**

PA
8/12/25
(9)