

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

MONDAY, THE TWENTY SECOND DAY OF SEPTEMBER
TWO THOUSAND AND TWENTY FIVE

PRESENT

**THE HON'BLE THE CHIEF JUSTICE SRI. APARESH KUMAR SINGH
AND**

THE HON'BLE SRI JUSTICE G.M. MOHIUDDIN

WRIT PETITION NO: 28017 OF 2025

Between:

AAVYA ENTERPRISES, Eastern Portion, 41/1A, Industrial Development Area, Balanagar, Rangareddy, Telangana, 500072 Represented by its Proprietor Amit Mittal, S/o. Bajranglal Mittal Aged about 41 Years, Occ. Business R/o. 7 1 69/1 404, Sai Jyothi Tower, Dharamkaram Road, Ameerpet Hyderabad, Hyderabad, Telangana, 500016

...PETITIONER

AND

1. The Assistant Commissioner of State Tax, Hyderabad Rural Division, Balanagar Circle, 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 nature of a writ of mandamus, declaring that the Petitioner is entitled to file an undertaking manually as well, as he is not in a position to file the undertaking online and directing the Respondent No. 1 to refund the pre-deposit paid by debiting the electronic credit ledger since such non-crediting of ITC citing a procedural requirement is 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 or other order(s) as this Hon'ble Court may deem fit and proper in the circumstances of the case.

Counsel for the Petitioner: SRI NISHANTH RAO KN

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

The Court made the following: ORDER

THE HON'BLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH

AND

THE HON'BLE SRI JUSTICE G.M.MOHIUDDIN

Writ Petition No.28017 of 2025

ORDER:

Heard Mr.Nishanth Rao K.N., learned counsel for the petitioner and Mr.K.Sai Akarsh, learned counsel appears for Mr.Swaroop Oorilla, learned Special Government Pleader for State Tax appears for the respondents.

2. Reference is made to the order dated 17.09.2025, which reads as under:

“Mr.Nishanth Rao KN, learned counsel appears for the petitioner.

Mr.Swaroop Oorilla, learned Special Government Pleader for State Tax appears for the respondents.

The refund of the pre-deposit after succeeding in appeal through re-credit to the Electronic Credit Ledger of the petitioner for an amount of Rs.22,59,314/- is being withheld, due to non-declaration of an undertaking in Form GST PMT-03. Petitioner is not able to access the portal to submit the said form. Reference is made to Section 54(11) and (12) of the Telangana Goods and Services Tax Act, 2017.

In fact, a show cause notice has also been issued on 10.07.2025 in respect of processing of the refund claim on which an order has also been passed asking the petitioner to submit the electronic undertaking in Form GST PMT-03, which the petitioner is unable to do. Therefore, it has approached this Court.

Learned Special Government Pleader for State Tax prays time to seek instructions.

List on 22.09.2025.”

3. Learned counsel for the respondents – State Tax submits that the petitioner can submit an undertaking in Form GST PMT-03 manually, which shall be processed in accordance with law.

4. Learned counsel for the petitioner submits that in the light of the aforesaid submission, the Writ Petition may be disposed of, so that, the petitioner can pursue the matter before the authority.

5. In the light of the submissions made by the learned counsel for the respondents - State Tax, The instant Writ Petition is disposed of. There shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

SD/- M. NAGAMANI
ASSISTANT REGISTRAR

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SECTION OFFICER

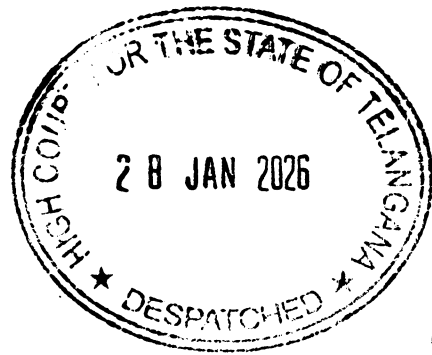
To

1. The Assistant Commissioner of State Tax, Hyderabad Rural Division, Balanagar Circle, Telangana
2. The Commissioner of Commercial Taxes, State of Telangana, C.T. Complex, Nampally, Hyderabad- 500001
3. The Principal Secretary to Government Revenue Department (Commercial Tax), State of Telangana, Hyderabad, Telangana
4. One CC to SRI NISHANTH RAO K.N., Advocate [OPUC]
5. Two CCs to SRI SWAROOP OORILLA, Special Government Pleader for State Tax, High Court for the State of Telangana at Hyderabad [OUT]
6. Two CD Copies

MP
GJP
Pm.

HIGH COURT

DATED:22/09/2025



ORDER

WP.No.28017 of 2025

**DISPOSING OF THE WRIT PETITION
WITHOUT COSTS**

9 mg.
19/12/25