

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

MONDAY, THE NINETEENTH DAY OF JANUARY
TWO THOUSAND AND TWENTY SIX

PRESENT

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

WRIT PETITION NO: 1353 OF 2026

Between:

M/s Deccan Brakes Private Limited, Represented by its prop. Thalluri
Neelakanta Manikya Prasad S/o Charles Theophilus Thalluri 65 1st main
road, Vayupuri, Malkajgiri, Malkajgiri District, Telangana - 500094

...PETITIONER

AND

1. The Assistant Commissioner (ST), Malkajgiri - 3 Circle. Malkajgiri Division,
Hyderabad
2. The State of Telangana, Represented by Principal secretary, Revenue
Department 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, order or direction more particularly one in the nature of writ
of mandamus to declaring the Order dated 30/04/2024 in reference number
ZD361125013601Y and order dated 04/11/2025 in reference number
ZD361125013601Y passed by the first respondent as illegal, arbitrary and
contrary to law and also contrary to the principles of natural justice and set aside
the same, consequently direct the 1st respondent not to collect any tax and
penalty, interest

IA NO: 1 OF 2026

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 grant interim direction to stay of collection of the disputed tax and penalty of Rs. 8,54,458, penalty and interest pending disposal of this main writ petition

**Counsel for the Petitioner: SRI. K. VENKATESWARA RAO REP
SRI SRINU PAMARTHI**

**Counsel for the Respondents: SRI SWAROOP OORILLA ,
SPL GOVERNMENT 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. 1353 of 2026

DATED : 19.01.2026

Between:

M/s. Deccan Brakes Private Limited

... Petitioner

AND

The Assistant Commissioner (ST),
Malkajgiri – 3 Circle, Malkajgiri Division,
Hyderabad and another

... Respondents

ORDER:

Sri Venkateswara Rao K, learned counsel appears for
Sri Srinu Pamarthi, learned counsel for petitioner.

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

2. The application for rectification of the order dated
30.04.2024 made after 11 months i.e., beyond six months
period as per Section 161 of Central Goods and Services Tax
Act, 2017, was rejected *vide* order of rejection of application
for rectification on 04.11.2025. The matter pertains to

Financial Year 2018-19. The petitioner has assailed it in the instant Writ Petition.

3. However, learned counsel for the State Tax submits that the proper remedy for the petitioner is to prefer an appeal.
4. A request for adjournment has been made on behalf of the petitioner. However, we are of the view that the petitioner may prefer an appeal against the impugned order within a period of two (2) weeks with statutory deposit, if any. If an appeal is preferred within such period, the appellate authority would consider it in accordance with law. Let it be made clear that we have not gone into the merits of the case of the parties.
5. Accordingly, the instant Writ Petition is disposed of.

Miscellaneous applications, if any pending, shall stand closed.

Sd/-K.BHAVANI SWAMY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Assistant Commissioner (ST), Malkajgiri - 3 Circle. Malkajgiri Division, Hyderabad
2. The Principal secretary, Revenue Department Secretariat, T.S., Hyderabad
3. One CC to SRI. SRINU PAMARTHI, Advocate [OPUC]
4. Two CCs to SPECIAL GOVERNMENT PLEADER FOR STATE TAX, High Court for the State of Telangana, at Hyderabad [OUT]
5. Two CD Copies

PMK B M

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HIGH COURT

DATED:19/01/2026

ORDER

WP.No.1353 of 2026



DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

(8)

Lpr
31/1/26