

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

**FRIDAY, THE NINTH 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 NOS: 772 AND 774 OF 2026

W.P.No.772 of 2026

Between:

GBS IMPEX, Rep by its Sole Proprietor Ms. Hanisha Agarwal, Villa No. 32, Spring Villas Khajaguda, Manikonda, Hyderabad Rangareddy, Telangana- 500089.

.....PETITIONER

AND

1. The Assistant Commissioner (ST), Narayanguda-MJ Market- Circle Abids- Division. Telangana.
2. The Commissioner of State Tax, The State GST Department, The State GST Department, Nampally, Opp. to Gandhi Bhavan, Hyderabad.
3. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Hyderabad.
4. The Union of India, Through Joint Secretary, Department of Revenue, Ministry of Finance, North Block, New Delhi-110001.

.....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 a writ of mandamus and/or any other appropriate writ or direction in the nature thereof setting aside the GST Itfund application Rejection order in Form GST RFD-06 vide ZD360225035068J dated 14.02.2025 (Exhibit-P7) passed by 1St respondent without providing a Personal Hearing to the Petitioner as per sub-rule (3) of Rule 92 of CGST Rules 2017'and for being Non-speaking

Counsel for the Petitioner : SRI JAI KISHAN SOLANKI

**Counsel for the Respondent Nos.1 to 3 : SRI K.SAI AKARSH, AGP
REPRESENTING SRI SWAROOP OORILLA, GOVT PLEADER FOR STATE TAX**

**Counsel for the Respondent No.4 : SRI B.MUKHERJEE, ADVOCATE FOR
SRI N.BHUJANGA RAO**

W.P.NO: 774 OF 2026

Between:

GBS Impex, Rep by its Sole Proprietor Ms. Hanisha Agarwal Villa No. 32, Spring Villas Khajaguda, Manikonda, Hyderabad Rangareddy, Telangana- 500089.

.....PETITIONER

AND

1. The Assistant Commissioner of State Tax, Narayanguda-MJ Market- Circle Abids Division, Telangana.
2. The Commissioner of State Tax, The State GST Department, State GST Commissioner Office Nampally, Opp. to Gandhi Bhavan, Hyderabad.
3. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Hyderabad.
4. The Union of India, Through Joint Secretary, Department of Revenue, Ministry of Finance, North Block, New Delhi-110001.

.....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 a writ of mandamus and/or any other appropriate writ or direction in the nature thereof setting aside the GST Refund application Rejection order in Form GST RFD-06 vide ZD360225035099E dated 14.02.2025 (Exhibit-P7) passed by 1st respondent without providing a Personal Hearing to the Petitioner as per sub-rule (3) of Rule 92 of CGST Rules 2017 and for being Non-speaking order and Issue any other order or direction.

Counsel for the Petitioner : SRI JAI KISHAN SOLANKI

**Counsel for the Respondent Nos.1 to 3 : SRI K.SAI AKARSH, AGP
REPRESENTING SRI SWAROOP OORILLA, GOVT PLEADER FOR STATE TAX**

**Counsel for the Respondent No.4 : SRI B.MUKHERJEE, ADVOCATE FOR
SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA**

The Court made the following COMMON 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 Nos. 772 and 774 of 2026

DATED : 09.01.2026

W.P.No.772 of 2026

Between:

GBS IMPEX, rep., by its Sole Proprietor,
Ms. Hanisha Agarwal, Villa No.32,
Spring Villas, Khajaguda, Manikonda,
Hyderabad, Rangareddy, Telangana.

... Petitioner

AND

The Assistant Commissioner (ST),
Narayanguda-MJ Market-Circle,
Abids Division, Telangana and 3 others.

... Respondents

W.P.No.774 of 2026

Between:

GBS IMPEX, rep., by its Sole Proprietor,
Ms. Hanisha Agarwal, Villa No.32,
Spring Villas, Khajaguda, Manikonda,
Hyderabad, Rangareddy, Telangana.

... Petitioner

AND

The Assistant Commissioner (ST),
Narayanguda-MJ Market-Circle,
Abids Division, Telangana and 3 others.

... Respondents

COMMON ORDER:

Mr. Jai Kishan Solanki, learned counsel for the petitioner.

Mr. K. Sai Akarsh, learned Assistant Government Pleader representing Mr. Swaroop Oorilla, learned Government Pleader for State Tax appears for respondent Nos.1 to 3.

Mr. B. Mukherjee, learned counsel representing Mr. N. Bhujanga Rao, learned Deputy Solicitor General of India appears for respondent No.4.

2. Heard learned counsel for the petitioner and the learned Government Pleader for the State Tax.

3. The refund rejection orders dated 14.02.2025 concerning the period December, 2023 to January, 2024 and February, 2024 respectively have been challenged in these writ petitions. Petitioner has taken a plea that without any notice of personal hearing the impugned orders were passed which it came to notice on disposal of its right to information applications on 02.12.2025. The impugned orders suffer from violation of principles of natural justice and failure to follow the procedure. Therefore, the petitioner has filed these writ petitions.

4. However, learned Government Pleader for the State Tax submits that the petitioner has taken a number of grounds on merits which can be appreciated in a statutory appeal. He submits that this Court may direct the petitioner to avail the

alternative remedy of appeal within a stipulated period. He submits that the appellate authority would consider the question of delay taking into account all the grounds raised by the petitioner.

5. Having regard to the facts and circumstances noticed above and the submission of the learned Government Pleader for the State Tax, since the petitioner seeks to question the rejection orders on merits in the background of the facts explaining the delay, we deem it proper to dispose of the writ petitions without making any comments on the merits of the cases by granting liberty to the petitioner to prefer appeals within a period of two weeks from today along with delay condonation applications which the appellate authority would consider in accordance with law in the light of the observations made hereinabove.

6. Accordingly, the writ petitions are disposed of. No order as to costs.

Miscellaneous applications, if any pending, shall stand closed.

Sd/-M.JAWAHAR REDDY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

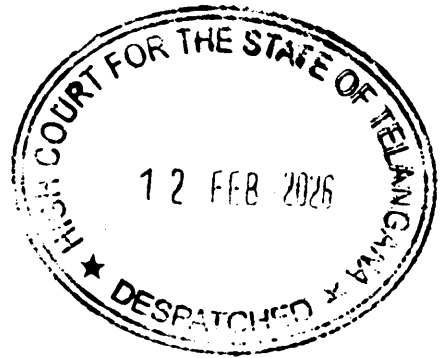
1. The Assistant Commissioner of State Tax, Narayanguda-MJ Market- Circle Abids- Division, Telangana.
2. The Commissioner of State Tax, The State GST Department, State GST Commissioner Office Nampally, Opp. to Gandhi Bhavan, Hyderabad.
3. The Principal Secretary, Revenue (CT) Department, State of Telangana at Hyderabad.
4. The Union of India, Through Joint Secretary, Department of Revenue, Ministry of Finance, North Block, New Delhi-110001.
5. One CC to SRI JAI KISHAN SOLANKI, Advocate [OPUC]
6. One CC to SRI SWAROOP OORILLA, GOVT PLEADER FOR STATE TAX, Advocate [OPUC]
7. One CC to SRI N.BHUVANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA, Advocate (OPUC)
8. Two CD Copies

SA
PMK

SK

HIGH COURT

DATED:09/01/2026



COMMON ORDER

WP.Nos.772 AND 774 of 2026

**DISPOSING BOTH THE
WRIT PETITIONS WITHOUT COSTS.**

(10) SK
22-01-26.