**IN THE HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD**

(Special Original Jurisdiction)

TUESDAY, THE THIRD DAY OF FEBRUARY
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: 1963 OF 2026

Between:

M/s. Shri Sharada, Iron and Steel Private Limited, rep. by its Director, Mr. Chityala Sai Kumar Reddy, Sy.No.384/A/1, Vattainagulapally Village, Gandipet Mandal, Ranga Reddy, Telangana-501142.

...PETITIONER

AND

1. The Deputy Commissioner, STU-1, Saroornagar Division, Hyderabad, Telangana
2. The Deputy Commissioner, (ST)-1 (FAC), Enforcement Wing, O/o Commissioner of Commercial Taxes, Nampally, Hyderabad.
3. The Deputy Commissioner, (ST)-VI, Enforcement Wing, O/o Commissioner of Commercial Taxes, Nampally, Hyderabad.
4. The Commissioner of Commercial Tax Officer, 1st Floor, Commercial Tax Office, Near MJ Market Road, Opposite Gandhi Bhavan, Nampally-500001
5. State of Telangana, rep. by its Secretary to Government (Revenue) CT-II, Commercial Taxes / State Tax 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 a Writ of Mandamus or any other appropriate writ or order or direction by setting aside the impugned show cause notices dated 11/9/2025 and 23/9/2025 along with orders dated 30/12/2025 and 31/12/2025, issued by the 1st and 3rd Respondents for the tax period April, 2021 to March, 2022 as illegal, issued without jurisdiction, contrary to the Circular vide CCTs

Ref.No.L1V(2)/33/2025 dated 14.10.2025 issued by the 4th Respondent and also contrary to the provisions under the Central Goods and Service Tax Act, 2017 and the Telangana Goods and Services Tax Act, 2017.

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 stay of all further proceedings pursuant to the impugned orders dated 30.12.2025 and 31.12.2025 issued by the 1st and 3rd Respondents for the tax period April, 2021 to March, 2022 under the Central Goods and Service Tax Act, 2017 and the Telangana Goods and Services Tax Act, 2017 pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: SRI K. P. AMARNATH REDDY

Counsel for the Respondents: SRI SAI AKARSH, AGP APPEARS FOR SRI SWAROOP OORILLA, SPECIAL GP 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. 1963 of 2026

DATED : 03.02.2026

Between:

M/s. Shri Sharada Iron and Steel Private Limited

... Petitioner

AND

The Deputy Commissioner STU-1,
Saroornagar division, Hyderabad and four others

... Respondents

ORDER:

Sri K.P. Amarnath Reddy, learned counsel appears for petitioner.

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

2. The grievance of the petitioner is captured in the order dated 23.01.2026 which reads as under:

> "Learned counsel for the petitioner submits that both the impugned orders dated 30.12.2025 and 31.12.2025 relate to the same tax period from April, 2021 to March, 2022,

> which have been issued by respondent Nos.1 and 3 respectively in respect of an issue where already respondent No.2 had dropped the proceedings by order dated 15.03.2024 (Annexure-P3). The concerned respondents have not taken into consideration the circular dated 14.10.2025 issued by respondent No.4. Petitioner is at a loss as to where to approach for seeking rectification of the impugned orders passed by two separate authorities for the same tax period under Section 161 of the Goods and Service Tax Act, 2017."

3. Learned counsel for the State Tax, on instructions, submits that the petitioner should approach respondent No.1, Deputy Commissioner STU-1, Saroornagar Division, Hyderabad, for rectification of the impugned orders.

4. Learned counsel for the petitioner therefore seeks liberty to file an application for rectification under Section 161 of the Goods and Services Tax Act, 2017, in respect of the impugned orders dated 30.12.2025 and 31.12.2025 relatable to the tax period from April, 2021, to March, 2022. Let such application be filed within a period of two (2) weeks. On such application being filed, respondent No.1 would take a decision in accordance with law within three (3) weeks thereafter, after affording an opportunity of hearing.

5. The instant Writ Petition is disposed of with the aforesaid liberty. There shall be no order as to costs.

Miscellaneous applications, if any pending, shall stand closed.

SD/-A. SRINIVASA REDDY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Deputy Commissioner, STU-1, Saroornagar Division, Hyderabad, Telangana
2. The Deputy Commissioner, (ST)-1 (FAC), Enforcement Wing, O/o Commissioner of Commercial Taxes, Nampally, Hyderabad.
3. The Deputy Commissioner, (ST)-VI, Enforcement Wing, O/o Commissioner of Commercial Taxes, Nampally, Hyderabad.
4. The Commissioner of Commercial Tax Officer, 1st Floor, Commercial Tax Office, Near MI Market Road, Opposite Gandhi Bhavan, Nampally-500001
5. The Secretary to Government (Revenue) CT-II, Commercial Taxes / State Tax Department, State of Telangana, Secretariat, Hyderabad.
6. One CC to SRI K. P. AMARNATH REDDY, Advocate [OPUC]
7. Two CCs to SPECIAL GP FOR STATE TAX, High Court for the State of Telangana at Hyderabad. [OUT]
8. Two CD Copies

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BS

HIGH COURT

DATED:03/02/2026

ORDER

WP.No.1963 of 2026

DISPOSING OF THE WRIT PETITION

WITHOUT COSTS

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NT
13/2/26.