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: 2997 OF 2026

Between:

M/s. Sudhakar Impex (India) Private Limited, Flat No 503, Mount Kailas Apartments, Road No.4, Banjara Hills, Hyderabad-500034, Telangana, Represented by it s Director Beeram Swapna Kumari D/o S Bhopal Reddy

...PETITIONER

AND

1. The Assistant Commissioner (ST), Jubilee Hills- 1 Circle, Punjagutta Division, 5-9-279, 7th Floor, B Block, Mayur Kushal Complex, beside Chermas Abids, Hyderabad, Telangana-500001.
2. The Assistant Commissioner (ST), Punjagutta Division, 5-9-279, 6th Floor, B Block, Mayur Kushal Complex, beside Chermas Abids, Hyderabad, Telangana-500001.
3. The Appellate Joint Commissioner of State Tax, Punjagutta Division, 5th floor, C.T. Complex, Nampally, Hyderabad.
4. The State of Telangana, Represented by it s Principal Secretary to Government, Revenue (CT-II) 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, Ord or Direction more particularly one in the nature of a Writ of Mandmus (a). declaring the impugned Show Cause Notice bearing Reference No. ZD360222022264Y in Form GST DRC-01 dated 22 /02 /2022, and the consequent Order-In-Original bearing Reference No. ZD3604240676364 in Form GST DRC-07 dated 27 /04 /2024, issued and passed by the 2nd Respondent for the Financial Year 2018-19, as being non-est in the eye of law, lacking authentication and signature as against the provisions of CGST/TGST

Act, 2017, also issued and passed without jurisdiction in so far as the same resulting in duplication of assessment and unjust enrichment and to consequently set aside the same.

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 further stay all proceedings in pursuance of the impugned Order-In-Original bearing Reference No. ZD3604240676364 in Form GST DRC-07 dated 27 /04 /2024, including the attached proceedings, issued and passed by the 2nd Respondent for the Financial Year 2018-19.

Counsel for the Petitioner : SRI T.PRADYOTH

Counsel for the Respondents : SRI SWAROOP OORILLA, SC 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.2997 of 2026

Dated: 03.02.2026

Between:

M/s. Sudhakar Impex (India) Private Limited.

...Petitioner

and

The Assistant Commissioner (ST),
Jubilee Hills-1 Circle, Punjagutta Division,
5-9-279, 7th Floor, B Block,
Mayur Kushal Complex, beside Chermas,
Abids, Hyderabad, Telangana – 500 001,
and 3 others.

...Respondents

ORDER:

Learned counsel Sri T.Pradyoth appears for the petitioner.

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

2. The grievance raised by the petitioner in this writ petition is in respect of adjudication proceedings under the Telangana Goods and Services Tax Act, 2017, Central Goods and Services Tax Act, 2017 or

Integrated Goods and Services Tax Act by issuance of multiple show cause notices followed by multiple orders passed for the same tax period.

3. Today, at the hearing, learned counsel for the parties are in consensus that the matter can be disposed of in the lines of common order dated 15.10.2025, passed by this Court in Writ Petition No.20731 of 2025 and batch cases, where similar issue was involved.

4. This court by order dated 15.10.2025 disposed of Writ Petition No.20731 of 2025 and batch cases in the following terms:

> "7. Learned Advocate General submits that the issues which have been raised by the petitioners in these cases are such which the proper officer on his own motion or being brought to his notice by the affected person also can rectify. According to learned Advocate General, these errors would fall under second proviso to Section 161 of the TGST Act wherein the period of limitation of six months would not apply. It is submitted that the proper officer in these cases would undertake the exercise of rectification in accordance with law. Petitioners would be intimated of such exercise so that they can provide necessary information and/or submission to enable the officer to exercise his jurisdiction for rectification of the errors which may have occurred in passing assessment orders in individual cases.
>
> 8. Learned counsel for the petitioners agreed to the suggestion that the grievances relating to issuance of multiple show cause notices or orders covering same tax period are amenable to rectification under Section 161 of the TGST Act. They also agree that the SOP would enable the petitioners or other such affected tax payers to approach the proper officer for rectification of such errors.
>
> 9. In the aforesaid facts and circumstances and in view of the stand of the Department, which appears to be in consonance with the power of rectification conferred upon the proper officer under Section 161 of the TGST Act, we deem it proper to dispose of the writ petitions to enable the concerned proper

officers to undertake the exercise of rectification of the impugned notices/orders, in accordance with law, within a reasonable time with due intimation to the assessees. It is brought to the notice of the Court that the circular dated 14.10.2025 has also been uploaded on the GST Portal/Commercial Taxes Portal of the Department so that persons aggrieved with similar grievances can approach the proper officer for rectification of such errors, omissions, etc., in the notices or orders issued by the concerned proper officer, in accordance with law.

10. The writ petitions are disposed of with the aforesaid observations and directions. Needless to say, upon such rectification, if any of the petitioners have any grievances which are not amenable to the power of rectification under Section 161 of the TGST Act, it would be open for them to raise before appropriate forum in an appropriate proceeding. In case the rectification of the order leads to refund, if any, in favour of any one of these assessees, the proper officer would take appropriate decision in that regard also as per law. There shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed."

5. Following the aforesaid common order dated 15.10.2025 passed in Writ Petition No.20731 of 2025 and batch, the instant writ petition is also disposed of in similar terms. There shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

SD/-M. NAGAMANI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Assistant Commissioner (ST), Jubilee Hills- 1 Circle, Punjagutta Division, 5-9-279, 7th Floor, B Block, Mayur Kushal Complex, beside Chermas Abids, Hyderabad, Telangana-500001.
2. The Assistant Commissioner (ST), Punjagutta Division, 5-9-279, 6th Floor, B Block, Mayur Kushal Complex, beside Chermas Abids, Hyderabad, Telangana-500001.
3. The Appellate Joint Commissioner of State Tax, Punjagutta Division, 5th floor, C.T. Complex, Nampally, Hyderabad.
4. The Principal Secretary to Government, Revenue (CT-II) Department,. Secretariat, Telangana State, Hyderabad
5. One CC to SRI T.PRADYOTH, Advocate [OPUC]

6. One CC to SRI SWAROOP OORILLA, SPL.G.P for State Tax. [OPUC]
7. Two CD Copies.

BSK

BS

HIGH COURT

DATED:03/02/2026

ORDER

WP.No.2997 of 2026

DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

9

NT
11/2/26.