

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

(Special Original Jurisdiction)

**WEDNESDAY, THE TWENTY FIFTH DAY OF FEBRUARY
TWO THOUSAND AND TWENTY SIX**

PRESENT

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

WRIT PETITION NO: 5743 OF 2026

Between:

TALLAPALLY RAVINDER GOUD, WORKS CONTRACTOR S/o. Balakista
Goud, Aged about 47 Years, D.No. 3-7, Sirikonda Mandal, Gadkole Village,
Nizamabad, Telangana -503165 Aged about 43 years.

...PETITIONER

AND

1. The Assistant Commissioner (ST), Nizamabad -I and II Circle, Nizamabad,
Telangana
2. State of Telangana, Rep by its Principal Secretary, Revenue (CT)
Department, Saifabad, Hyderabad Telangana.
3. Union of India, Represented by its Secretary, Ministry of Finance, 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 an appropriate writ, order or direction particularly in the nature of Writ of MANDAMUS declaring the impugned order of the 1st Respondent dated 20-02-2025 in DIN GST/36ADKPT4344H5Z4/21 in levying tax of Rs. 4,74,336/- under CGST and SGST Acts for the period 2020-21 basing on the unilateral computation of the records and without giving proper opportunity to submit the objections, subsequent to the alleged show cause notice dated 12/02/2021 demanding an amount of Rs. 4,74,336/- as illegal, arbitrary, unjust, improper, without jurisdiction and authority of law, not maintainable in the eye of law, in not following the principles of natural, violative of articles 14, 19(1)(g), 21, 265 and 300-A of the Constitution of India and consequently to set aside the impugned order of the 1st Respondent dated 20-02-2025 in DIN GST/36ADKPT4344H5Z4/21.

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 Stay the collection of disputed demand of Rs. 4,74,336/- pursuant to the impugned order of the 1st Respondent dated 20-02-2025 in DIN GST/36ADKPT4344H5Z4/21 pending disposal of the writ petition.

Counsel for the Petitioner: SRI V. GANESH BHUJANGA RAO

**Counsel for the Respondent No.1 & 2: SRI SWAROOP OORILLA,
SPL. GP for State Tax**

**Counsel for the Respondent No.3: SRI N. BHUJANGA RAO,
Deputy Solicitor General of India**

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.5743 of 2026

Dated: 25.02.2026

Between:

Tallapally Ravinder Goud

...Petitioner

and

**The Assistant Commissioner (ST)
Nizamabad District and 2 others.**

...Respondents

ORDER:

Heard Mr. V. Ganesh Bhujanga Rao, learned counsel appearing for the petitioner and Mr. Swaroop Oorilla, learned Special Government Pleader for State Tax appearing for respondents No.1 and 2.

2. The instant Writ Petition has been preferred with the following prayer:

"For the reasons stated in the accompanying affidavit, the Petitioner prays that the Hon'ble Court may be pleased to issue an appropriate writ, order or direction particularly in the nature of Writ of MANDAMUS declaring the impugned order of the 1st Respondent dated 20.02.2025 in DIN GST/36ADKPT4344H5Z4/21 in levying tax of Rs.4,74,336/- under CGST and SGST Acts for the period 2020-21 basing on the unilateral computation of the records and without giving proper opportunity to submit the objections, subsequent to the alleged show cause notice dated 12.02.2021 demanding an amount of

Rs.4,74,336/- as illegal, arbitrary, unjust, improper, without jurisdiction and authority of law, not maintainable in the eye of law, in not following the principles of natural, violative of articles 14, 19(1)(g), 21, 265 and 300-A of the Constitution of India and consequently to set aside the impugned order of the 1st Respondent dated 20.02.2025 in DIN GST/36ADKPT4344H5Z4/21.”

3. Learned counsel for the parties, during the course of hearing, fairly submit that the issue involved in this Writ Petition has already been considered by this Court in W.P.No.1963 of 2026 which was disposed of *vide* order dated 03.02.2026 and the said order squarely covers the present Writ Petition as well.

4. The relevant portion of the said order dated 03.02.2026 passed in W.P.No.1963 of 2026 reads as under:

“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."

5. In view of the consensus arrived at, this Writ Petition is also disposed of in terms of the order dated 03.02.2026 passed in W.P.No.1963 of 2026. However, there shall be no order as to costs.

Miscellaneous applications, if any pending, shall stand closed.

SD/- C. DEEPIKA
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Assistant Commissioner (ST), Nizamabad -I and II Circle, Nizamabad, Telangana
2. The Principal Secretary, Revenue (CT) Department, State of Telangana, Saifabad, Hyderabad Telangana.
3. The Secretary, Ministry of Finance, Union of India, New Delhi - 110001.
4. One CC to SRI V. GANESH BHUJANGA RAO, Advocate [OPUC]
5. Two CCs to SRI SWAROOP OORILLA, SPL. GP for State Tax, High Court for the State of Telangana. [OUT]
6. One CC to SRI N. BHUJANGA RAO, Deputy Solicitor General of India [OPUC]
7. Two CD Copies

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HIGH COURT

DATED:25/02/2026



ORDER

WP.No.5743 of 2026

**DISPOSING OF THE WRIT PETITION
WITHOUT COSTS**

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03/3/26
D.B.