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

WEDNESDAY, THE EIGHTEENTH 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: 4988 OF 2026

Between:

Indira Food Products, A proprietary concern Having its address at 7-4-117/36, Rajendra Nagar, Gagan Pahad 500077, Hyderabad, Rangareddy, Telangana 500077 Represented by tis proprietor Mr. Vishnu Kumar Sharma, Occ. Business S/o. Jaganath Sharma, Aged 61 Years, R/o. Hyderabad

...PETITIONER

AND

1. The Assistant Commissioner (ST), GST Charminar Division, Telangana
2. Assistant Commissioner (ST), Malakpet II Circle, Charminar Division, Telangana
3. Commissioner of Commercial Taxes, State of Telangana, C.T. Complex, Nampally, Hyderabad- 500001
4. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana

...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 pass a writ order or direction, more particularly in the nature of a writ of mandamus declaring the show cause notice dated 24/09/2025 bearing Ref No. ZD360925040210P and its consequent order u/s. 73 dated 30/12/2025 bearing Ref no. ZD361225110363U along with their respective attachments for the Financial Year 2021-22 as being void, illegal, arbitrary, violative of Articles 14, 19, 21 and 265 of the Constitution of India, violative of principles of natural justice, and without authority of law and 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 stay all further action including collection of tax pursuant to the show cause notice dated 24-09-2025 bearing Ref No. ZD360925040210P and its consequent order u/s. 73 dated 30-12-2025 bearing Ref no. ZD361225110363U along with their respective attachments along with its attachment, pending disposal of the writ petition.

Counsel for the Petitioner: SRI M.NAGA DEEPAK

Counsel for the Respondents: SRI SWAROOP OORILLA,
SPL. 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.4988 of 2026

DATED: 18.02.2026

Between:

Indira Food Products,
A proprietary concern
Having its address at 7-4-117/36,
Rajendra Nagar, Gagan Pahad – 500 077,
Hyderabad, Ranga Rddy, Telangana – 500 077,
Represented by its proprietor Mr. Vishnu Kumar Sharma,
Occ: Business, S/o. Jaganath Sharma, Aged 61 years,
R/o. Hyderabad.

... Petitioner

AND

The Assistant Commissioner (ST),
GST Charminar Division, Telangana & 3 others

... Respondents

ORDER:

Heard Mr. M. Naga Deepak, learned counsel appearing for the petitioner and Mr. Swaroop Oorilla, learned Special Government Pleader for State Tax appearing for the respondents-State Tax.

2. Writ petition has been preferred with the following prayer:

> "For the reasons aforesaid, it is humbly prayed that this Hon'ble Court may be pleased to pass a writ order or direction, more particularly in the

nature of a writ of mandamus declaring the show cause notice dated 24-09-2025 bearing Ref No. ZD360925040210P and its consequent order u/s. 73 dated 30-12-2025 bearing Ref no. ZD361225110363U along with their respective attachments for the Financial Year 2021-22 as being void, illegal, arbitrary, violative of Articles 14, 19, 21 and 265 of the Constitution of India, violative of principles of natural justice, and without authority of law and consequently set aside the same and pass such further or other order(s) as this Hon'ble Court may deem fit and proper in the circumstances of the case."

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, *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 pending, if any, shall stand closed.

SD/-A. JAYASREE
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Assistant Commissioner (ST), GST Charminar Division, Telangana
2. The Assistant Commissioner (ST), Malakpet II Circle, Charminar Division, Telangana
3. The Commissioner of Commercial Taxes, State of Telangana, C.T. Complex, Nampally, Hyderabad- 500001
4. The Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana, State of Telangana.
5. One CC to SRI M.NAGA DEEPAK, Advocate [OPUC]
6. Two CCs to SRI SWAROOP OORILLA, SPL. GP FOR STATE TAX, High Court for the State of Telangana at Hyderabad [OUT]
7. Two CD Copies

(Along with the copy of order dated 03.02.2026, in W.P.No.1963 of 2026)

BSR
BS

HIGH COURT

DATED: 18/02/2026

ORDER

WP.No.4988 of 2026

DISPOSING OF THE WRIT PETITION,

WITHOUT COSTS

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kpo
3/3/26

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.

APARESH KUMAR SINGH, CJ

G.M.MOHIUDDIN, J

3rd FEBRUARY, 2026.

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