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

FRIDAY, THE THIRTEENTH 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: 4457 OF 2026

Between:

M/s. Rondeyvoo Eurasia, rep. by its Proprietor, Mr. Katakam Bharath Veer, 2-1-427, 1st, RK Nilyam, 4, Nallakunta, Hyderabad, Telangana-500 044.

...PETITIONER

AND

1. Assistant Commissioner (ST), Vidyanagar Circle, Secunderabad Division, Hyderabad.
2. State of Telangana, rep. by its Secretary to Government (Revenue) CT-II, State Tax / Commercial Taxes Department, Secretariat, Hyderabad.
3. The Manager, IDFC First Bank, Paradise branch, Hyderabad.
4. The Manager, ICICI Bank, Kompally Branch, 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 31.5.2022 and 31.1.2024 along with the notices in Form GST DRC-01 vide Ref.No. ZD360522023833K dated 31.5.2022 and ZD3601240456986 dated 31.1.2024 along with impugned orders dated 19.4.2024 issued by the 1st Respondent for the tax period April, 2018 to March, 2019 without having any signatures as illegal, without jurisdiction and contrary to the record and also to provisions under the Central Goods and Service Tax Act, 2017 and the Telangana Goods and Services Tax Act, 2017, and void in absence of non-compliance of Rule 142(1A) of the Central Goods and Service Tax Rules, 2017 and Telangana Goods and Services Tax Rules, 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 declare that the recovery proceedings initiated vide notice in Form GST DRC- 13 dated 22.1.2026, by the 1st Respondent as illegal and direct the 1st Respondent to revoke the notice issued basing on the Petitioners PAN to the 3 and 4th Respondents.

IA NO: 2 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 19.4.2024 along with proceeding in Form GST DRC- 07 vide Ref.Nos.ZD360424035446F dated 19.4.2024 and ZD3604240357956 dated 19.4.2024 issued by the 1st Respondent for the tax period April, 2018 to March, 2019 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 Respondent Nos.1 and 2: SRI SWAROOP OORILLA
SPECIAL GOVT PLEADER FOR STATE TAX

Counsel for the Respondent Nos.3 and 4:---

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.4457 of 2026

DATED: 13.02.2026

Between:

M/s. Rondeyvoo Eurasia,
Rep. By its Proprietor, Mr. Katakam Bharath Veer,
2-1-427, 1st, RK Nilyam, 4, Nallakunta,
Hyderabad, Telangana-500 044.

... Petitioner

AND

Assistant Commissioner (ST),
Vidyanagar Circle, Secunderabad Division,
Hyderabad & 3 others

... Respondents

ORDER:

Heard Mr. K.P.Amarnath Reddy, learned counsel appearing for the petitioner and Mr. Swaroop Oorilla, learned Special Government Pleader for State Tax appearing for respondent Nos.1 and 2.

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

> "For the reasons stated in the accompanying affidavit, it is prayed that the Hon'ble 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 31.5.2022 & 31.1.2024 along with the notices in Form GST DRC-

01 *vide* Ref.No.ZD360522023833K dated 31.5.2022 and ZD3601240456986 dated 31.1.2024 along with impugned orders dated 19.4.2024 issued by the 1st Respondent for the tax period April, 2018 to March, 2019 without having any signatures as without jurisdiction and contrary to the record and also to provisions under the Central Goods and Service Tax Act, 2017 and the Telangana Goods and S Tax Act, 2017, and void in absence of non-compliance of Rule 142(1A) Central Goods and Service Tax Rules, 2017 and Telangana Goods and Servi Tax Rules, 2017 and pass such other order or orders as the 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. Assistant Commissioner (ST), Vidyanagar Circle, Secunderabad Division, Hyderabad.
2. The Secretary to Government (Revenue) CT-II, State of Telangana, State Tax / Commercial Taxes Department, Secretariat, Hyderabad.
3. The Manager, IDFC First Bank, Paradise branch, Hyderabad.
4. The Manager, ICICI Bank, Kompally Branch, Hyderabad.
5. One CC to Sri K. P. Amarnath Reddy, Advocate [OPUC]
6. Two CCs to the Special GP for State Tax, High Court for the State of Telangana, at Hyderabad[OUT]
7. Two CD Copies

T J
BS

Along with the copy of the date 03-02-2026 in W.P. 1963 of 2026

HIGH COURT

DATED:13/02/2026

ORDER

WP.No.4457 of 2026

HIGH COURT FOR THE STATE OF TELANGANA
23 MAR 2026
★ DESPATCHED ★

DISPOSING OF THE WRIT PETITION

WITHOUT COSTS

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kpr
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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