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

THURSDAY, THE THIRTIETH DAY OF OCTOBER
TWO THOUSAND AND TWENTY FIVE

PRESENT

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

<u>WRIT PETITION NO: 23665 OF 2025</u>

Between:

M/s. Charminar Traders, rep. by its Partner, Mr. Mohammed Ateeq Ahmed, Sy.No.2339, Arsapally, Nizamabad-503 001, Telangana.

...PETITIONER

AND

1. State Tax Officer (ST), Bodhan and Nizamabad III Circle, Nizamabad Division, Bodhan.
2. State Tax Officer (ST), O/o Joint Commissioner (ST), Nizamabad Division, Nizamabad.
3. State of Telangana, rep. by its Secretary to Government (CT), State Tax Department, Secretariat, Hyderabad.
4. GSTN, Worldmark 1, Aerocity, Indira Gandhi International Airport, New Delhi. (Respondent No.4 is impleaded as per C.O. dt.18-09-2025 in WP.No.23665 of 2025)

...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 notice dated 31.5.2024 along with the notice in Form GST DRC-01 vide Ref.No.ZD3605240741983, dated 31.5.2024 and the proceeding in Form GST DRC-07 vide Ref.No.ZD3608241480782, dated 31.8.2024 issued by the 1st Respondent for the tax period April, 2019 to March, 2020 without having any signatures as illegal, without jurisdiction and contrary to the 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 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to grant stay of all further proceedings pursuant to the impugned order dated 29.8.2024 along with proceeding in Form GST DRC-07 vide Ref.No.ZD3608241480782 dated 31.8.2024 issued by the 1st Respondent for the tax period April, 2019 to March, 2020 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 A. SUDARSHAN REDDY, ADVOCATE GENERAL FOR THE STATE OF TELANGANA APPEARING FOR SRI SWAROOP OORILLA, SPECIAL GOVERNMENT PLEADER FOR STATE TAX

The Court made the following: ORDER

THE HON'BLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH

AND

THE HON'BLE SRI JUSTICE G.M.MOHIUDDIN

Writ Petition No.23665 of 2025

Order:

Heard Mr. K.P.Amarnath Reddy, learned counsel for the petitioner and Mr. A.Sudarshan Reddy, learned Advocate General for the State of Telangana appearing for Mr. Swaroop Oorilla, learned Special Government Pleader for State Tax for the respondents.

2. This Writ Petition is filed for the following relief:

> "to issue a Writ of Mandamus or any other appropriate writ or order or direction by setting aside the impugned show cause notice dated 31.5.2024 along with the notice in Form GST DRC-01 vide Ref.No.ZD3605240741983 dated 31.5.2024 and the proceeding in Form GST DRC-07 vide Ref.No.ZD3608241480782 dated 31.8.2024 issued by the Respondent for the tax period April, 2019, to March, 2020, without having any signatures as illegal, without jurisdiction and contrary to the 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, and pass such other order or orders as this Hon'ble Court may deem fit and proper in the circumstances of the case."

3. Learned counsel for the petitioner submits that initially respondent No.2 issued show cause notice dated 27.05.2024 (Ex.P.1) proposing to disallow the Input Tax Credit (ITC) of Rs.98,17,432.37 ps., on the ground of non-production of relevant documentary evidence under Section 73 of the Telangana State Goods and Services Tax Act, 2017 (for short 'the TGST Act') . However, on the petitioner submitting documentary evidence, the same was dropped by order of respondent No.1 dated 24.07.2024 (Ex.P.2). While so, respondent No.1 issued show cause notice dated 31.05.2024 on the ground of declaration of excess turnover of Rs.21,964/- in GSTR-1 and claiming excess ITC of Rs.3,64,551/- , when compared to GSTR-9.

4. When this issue was taken up with the respondents, learned Advocate General submits that the Department has issued circular bearing No.CCT's Ref.No.LIV(2)/33/2025 dated 14.10.2025, whereunder a mechanism was proposed under Section 161 of the TGST Act, for rectification of errors apparent on the face of record.

5. According to learned Advocate General, the error in the present case 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 would undertake the exercise of rectification in accordance with law. Petitioner would be intimated of such exercise so that he 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 order.

6. Learned counsel for the petitioner agreed to the suggestion that the grievance 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. He also agrees that the SOP would enable the petitioner to approach the proper officer for rectification of errors. He submits that this Court disposed of a batch of similar Writ Petitions *viz.*, W.P.No.20731 of 2025 and batch vide order dated 15.19.2025.

7. 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 Petition to enable the concerned proper officer to undertake the exercise of rectification of the impugned notices/orders, in accordance with law, within a reasonable time with due intimation to the assessee/petitioner. 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.

8. The Writ Petition is disposed of with the aforesaid observations and directions.

9. Needless to say, upon such rectification, if the petitioner has any grievance, which is not amenable to the power of rectification under Section 161 of the TGST Act, it would be open for him to raise the same before appropriate forum in an appropriate proceeding. In case the rectification of the order leads to refund, if any, in favour of the assessee/petitioner, 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.

SD/- L. VIJAYA LAXMI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,
1. State Tax Officer (ST), Bodhan and Nizamabad III Circle, Nizamabad Division, Bodhan.
2. State Tax Officer (ST), O/o Joint Commissioner (ST), Nizamabad Division, Nizamabad.
3. The Secretary to Government (CT), State Tax Department, Secretariat, State of Telangana, Hyderabad.
4. GSTN, Worldmark 1, Aerocity, Indira Gandhi International Airport, New Delhi.
5. One CC to Sri K. P. Amarnath Reddy, Advocate [OPUC]
6. Two CC to The Special GP for State Tax, High Court for the State of Telangana, at Hyderabad[OUT]
7. Two CD Copies

TJ

HIGH COURT

DATED:30/10/2025

ORDER

WP.No.23665 of 2025

DISPOSING OF THE WRIT PETITION

WITHOUT COSTS

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