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

TUESDAY, THE SEVENTEENTH DAY OF MARCH
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 Nos: 7950 and 7959 of 2026

WRIT PETITION NO: 7950 OF 2026

Between:

HITECH ENTERPRISES, Rep by Proprietor THYAGA RAJ SURULURI Registered Office at Plot No.86, Shed NO 24, Cherlapally, Telangana, 500051

...PETITIONER

AND

1. The Assistant Commissioner (ST), NACHARAM-1, Hyderabad -500001
2. 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 issue a writ, order, or direction more particularly one in the nature of a Writ of Mandamus being filed assailing the unsigned impugned show cause notices dated 07.06.2022 and 30.05.2024 vide Ref no. ZD360622036890D and ZD3605240651679. The corresponding unsigned demand order dated 20.08.2024 and 22.08.2024 vide Ref no. ZD3608240730659 and ZD3608240861149 passed by the Respondent No.1 under Section 73 of the Central Goods and Services Tax Act, 2017 for the Financial Year 2019-20 demanding an amount to a tune of (SGST Rs 3,70,969/-, CGST Rs 3,70,969/-), and (IGST Rs 25,04,290/-, SGST Rs 22,19,209/-, CGST Rs 22,19,209/-) as being arbitrary, illegal, mechanical, bad in law, and being void ab initio.

(ii) and violative of articles 14, 19(1)(g), 21 and 265 of the Constitution of India.

I.A. 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 of operation of the unsigned demand order dated 20.08.2024 and 22.08.2024 vide Ref no. ZD3608240730659 and ZD3608240861149 passed by the Respondent No.1 under Section 73 of the Central Goods and Services Tax Act, 2017 for the tax period 2019-20 under CGST/TGST Acts, 2017 pending disposal of the above Writ Petition, as otherwise, the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: SRI G.R.S.AKHILESWAR

Counsel for the Respondents: SRI SWAROOP OORILLA,
SPL. GP FOR STATE TAX

WRIT PETITION NO: 7959 OF 2026

Between:

HITECH ENTERPRISES, Rep by Proprietor THYAGA RAJ SURULURI Registered Office at Plot No.86, Shed No.24, Cherlapally, Telangana, 500051

...PETITIONER

AND

1. The Assistant Commissioner, (ST), NACHARAM-1, Hyderabad -500001
2. 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 issue a writ, order, or direction more particularly one in the nature of a Writ of Mandamus declaring the unsigned impugned show cause notices dated 18.12.2023, 31.01.2024 and 07.06.2022 vide Ref no. ZD361223033309M, ZD3612230233309M, and ZD360622036863A. The corresponding unsigned demand order dated

10.04.2024, 26.04.2024 and 26.04.2024 vide Ref no. ZD360424016484I. ZD360424060613J, and ZD3604240609068 passed by the Respondent No.1 under Section 73 of the Central Goods and Services Tax Act, 2017 for the Financial Year 2018-19 demanding an amount to a tune of (IGST Rs 63,163/- ,SGST Rs 1,98,728/-, CGST Rs 1,98,728/-),(IGST Rs 63,163/- ,SGST Rs 1,98,728/-, CGST Rs 1,98,728/-)and (SGST Rs 1,42,510/-, CGST Rs 1,42,510/-) as being arbitrary, illegal, mechanical, bad in law, and being void ab initio

ii) and violative of articles 14, 19(1)(g), 21 and 265 of the Constitution of India.

I.A. 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 of operation of the unsigned demand order dated 10.04.2024, 26.04.2024 and 26.04.2024 vide Ref no. ZD360424016484I, ZD360424060613J, and ZD3604240609068 issued by the Respondent No. 1 for the tax period 2018-19 under CGST/TGST Acts, 2017 pending disposal of the above Writ Petition, as otherwise, the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: SRI G.R.S.AKHILESWAR

Counsel for the Respondents: SRI SWAROOP OORILLA,
SPL. GP FOR STATE TAX

The Court made the following: COMMON 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 Nos.7950 and 7959 of 2026

DATED: 17.03.2026

Between:

HITECH ENTERPRISES ... Petitioner

AND

The Assistant Commissioner (ST),
NACHARAM-1, Hyderabad-500 001 and another ... Respondents

COMMON ORDER:

Heard Mr. G.R.S.Akhileswar, learned counsel appearing for the petitioner and Mr. Swaroop Oorilla, learned Special Government Pleader for State Tax appearing for the respondents.

2. The grievance raised by the petitioner in these writ petitions is regarding the 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. 2017 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 matters 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, where similar issue was involved.

4. This Court by order dated 15.10.2025 disposed of Writ Petition No.20731 of 2025 and batch 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 Petitions are also disposed of in similar terms. There shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

SD/- A.SREENIVASA REDDY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Assistant Commissioner (ST), NACHARAM-1, Hyderabad -500001
2. The Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana.
3. One CC to SRI G.R.S.AKHILESWAR, Advocate [OPUC]
4. Two CCs to SRI SWAROOP OORILLA, SPL. GP FOR STATE TAX, High Court for the State of Telangana at Hyderabad [OUT]
5. Two CD Copies

BSR

TKS

HIGH COURT

DATED: 17/03/2026

COMMON ORDER

WP.Nos.7950 & 7959 of 2026

HIGH COURT FOR THE STATE OF TELANGANA
15 APR 2026
★ DESPATCHED ★

DISPOSING OF BOTH THE WRIT PETITIONS,

WITHOUT COSTS

8 copied
19
21/4/26