[ 3488 ]

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

WEDNESDAY, THE TWENTY FIFTH 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 NO: 8699 OF 2026**

**Between:**

M/s. KVRECPL SLNS JV, H.No. 17-1-382/B/17, Prashanti Nilayam, Bhanu Nagar, Champapet, Saroornagar Mandal, Rangareddy, Telangana - 500079. Rep. By Its Managing Partner Sri. Thotakura Kishan Kumar

**...PETITIONER**

**AND**

1. The Assistant Commissioner State Tax, Saroornagar 3-Circle, Saroornagar Division, Hyderabad.
2. The State tax officer (ST), Office of the Assistant Commissioner State Tax Saroornagar-3 Circle, 2nd floor Gaganvihar Complex, Nampally,Hyderabad TG-500001
3. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad.
4. The Union of India, Rep. by its Secretary, Ministry of Finance, North Block, New Delhi -110 001.
5. The Central Board of Indirect Taxes and Customs, Rep. by its Chairman, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi - 100 001.

**...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 Writ of Mandamus or any other appropriate Writ or Order or Direction declaring. 1) the action of the 2nd Respondent in issuing the arrear notice dated 13-03-2026 demanding an amount of Rs.83,30,872/- under the CGST/TSGST Act 2017, for the tax period 2019-20 (wrongly mentioned 2018-19) and the 1st respondent passed the order of rejection of application for rectification vide reference no.ZD361125055663E dated 18-11-2025 without issuing prior notice/ show cause notice/ personal hearing notice passing ex-partie orders are illegal, arbitrary, and not valid in the eye of law. and to set aside the order of rejection of application for rectification dated 18-11-2025, the arrear notice for demanding an amount dated 13.03.2026 issued by the 2nd Respondent, is not valid.

(2) the action of the 1st Respondent passing the ex-partie order of rejection of application for rectification dated 18-11-2025 without following the CBIC Notification No. 22/2024-CT dated 08-10-2024 is not valid in the eye of law. and the 2nd respondent issued arrear notice dated 13-03-2026 is illegal.

(3) the action of the 1st Respondent in passing the ex-partie, order of rejection of application for rectification dated 18-11-2025 without providing an opportunity of personal hearing it is contrary to the provisions of the Act under section 75 (4) of the CGST Act,2017 is not valid in the eye of law.

(4) the action of the 1st Respondent in passing the Impugned order of rejection of application for rectification dated 18-11-2025 with out verifying the proper records of the petitioner vage allegations mentioned in the order is not correct and it is violation of principals of natural justice under Article 14, 19(1)(g), 265.

**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 suspend the operation of the order of rejection of application for rectification dated 18-11-2025 passed by the 1st Respondent, for the tax period 2019-20 under the CGST/SGST Act 2017, pending disposal of the above Writ Petition, as otherwise, the Petitioner will be put to severe loss and hardship.

**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 STAY all further proceedings and recovery actions pursuant to the Impugned order of rejection of application for rectification dated 18-11-2025 and the arrear Notice dated 13 03.2026 for the tax period 2019-20.

**Counsel for the Petitioner: SRI VENKATRAM REDDY MANTUR**
**Counsel for the Respondent Nos.1 TO 3: SRI SWAROOP OORILLA, SPECIAL GOVT PLEADER FOR STATE TAX**
**Counsel for the Respondent No.4: SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA**
**Counsel for the Respondent No.5: SRI DOMINIC FERNANDES, SC FOR CBIC**

**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.8699 of 2026**

**DATED: 25.03.2026**

**Between:**

M/s. KVRECPL SLNS JV,
H.No.17-1-382/B/17, Prashanti Nilayam,
Bhanu NMagar, Champapet,
Saroornagar Mandal, Rangareddy,
Telangana – 500 079,
Rep. by its Managing Partner
Sri Thotakura Kishan Kumar

... Petitioner

**AND**

The Assistant Commissioner State Tax,
Saroornagar 3-Circle, Saroornagar Division,
Hyderabad & 4 others

... Respondents

**ORDER:**

Heard Mr. Venkatram Reddy Mantur, learned counsel appearing for the petitioner and Mr. Swaroop Oorilla, learned Special Government Pleader for State Tax appearing for the respondents.

2. The order-in-original dated 17.08.2024 for the tax period 2019-20 imposed liability of tax amounting to Rs.83,30,872/- upon the petitioner. The

application for rectification made by the petitioner on 27.02.2025 has been rejected by the impugned order dated 18.11.2025 confirming the tax liability upon it. Apart from grounds on merit relating to the levy of the liability, a plea has been taken that while passing the rectification order, no notice was issued upon the petitioner. However, as rightly pointed out by learned Special Government Pleader for State Tax, under Section 161, 3rd proviso of the Goods and Services Tax Act, 2017, notice or opportunity of hearing is required only when an order adverse to the assessee is going to be passed. In this case, the Proper Officer has not interfered with the order-in-original and there was no enhancement of the liability which necessitated any opportunity by way of show cause or notice upon the petitioner.

3. In these circumstances, the petitioner is allowed liberty to approach the appellate authority with statutory deposit taking all grounds of law and fact as available to it to assail the impugned orders. If such an application is made, the respondents authority would consider the question of delay taking into account that the rectification application of the petitioner was pending before the Proper Officer till 18.11.2025 and thereafter petitioner has pursued the remedy before the writ Court also for some time. It would be open for the appellate authority to take the decision on merits thereafter in accordance with law.

4. The Writ Petition is, accordingly, disposed of. There shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

**SD/- A.H.S.GOWRI SHANKAR**
**ASSISTANT REGISTRAR**

**//TRUE COPY//**

**SECTION OFFICER**

**To**

1. The Assistant Commissioner State Tax, Saroornagar 3-Circle, Saroornagar Division, Hyderabad.
2. The State tax officer (ST), Office of the Assistant Commissioner State Tax Saroornagar-3 Circle, 2nd floor Gaganvihar Complex, Nampally, Hyderabad TG-500001
3. The Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad, State of Telangana.
4. The Secretary, Union of India, Ministry of Finance, North Block, New Delhi - 110 001.
5. The Chairman, Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi - 100 001.
6. One CC to SRI VENKATRAM REDDY MANTUR, Advocate [OPUC]
7. One CC to SRI SWAROOP OORILLA, SPECIAL GOVT PLEADER FOR STATE TAX [OPUC]
8. One CC to SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA [OPUC]
9. One CC to SRI DOMINIC FERNANDES, SC FOR CBIC [OPUC]
10. Two CD Copies

PSK.

TKS

HIGH COURT

DATED:25/03/2026

ORDER

WP.No.8699 of 2026



DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

12 MT
10/4/26