

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

THURSDAY, THE ELEVENTH DAY OF JUNE
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: 36366 OF 2025

Between:

M/s.Lahari Infra Projects (India) Private Limited, 6-3-904, 3rd Floor, Behind Yashoda Hospital, Somajiguda, Hyderabad-500082 represented by its Managing Director Mr. Srinivasa Rao Chintapatla.

.....PETITIONER

AND

1. The Additional Commissioner, Customs and Central Tax, O/o. The Principal Commissioner of Central Tax, Hyderabad GST Commissionerate, GST Bhavan, L.B.Stadium, Basheerbagh, Hyderabad-500004.
2. The Superintendent, Somajiguda-II, CGST Range, Punjagutta Division, 2nd Floor, Amiso Plaza, 8-2-677/P, Road No.12, Banjara Hills, Hyderabad-34.
3. The Commissioner of Customs and Central Tax, Hyderabad GST Commissionerate, GST Bhavan, L.B.Stadium, Basheerbagh, Hyderabad-500004.
4. The Union of India, Rep. by its Secretary, Ministry of Finance, North Block, New Delhi-110001.
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.
6. The Additional Director General, HZU, O/o.Director General of Goods and Services Tax Intelligence, H.No.1-63/2/212, Plot No.212 and 213, Block B, Kavuri Hills, Guttala Begumpet, Madhapur, 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, order, or direction more particularly one in the nature of a Writ of Mandamus 1) Declaring the action of the 1st Respondent in passing the impugned Order in original No.112/GST/2024-25 dated 14.08.2024 along with unsigned Form DRC 07 dated 29.08.2024 for the year 2019-20 though a similar and identical demand is under challenge before this Hon'ble Court in W.P.No.11004/2025 against the order passed by the 1st respondent for the periods 2017-18, 2018-19 and 2019-20 dated 31.07.2024 as illegal, arbitrary, high handed, contrary to the provisions of the CGST Act, 2017 and is in violation of principles of natural justice and consequently set aside the same.

I.A.NO:1 OF 2025

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 impugned Order in Original passed by the 1st respondent dated 14.08.2024 along with unsigned Form DRC 07 dated 29.08.2024 for the year 2019-20 in view of the stay granted in W.P.No.11004/2025 granted by this Hon'ble Court, pending disposal of the writ petition, as otherwise, the Petitioner will be put to irreparable loss and hardship.

I.A.NO:2 OF 2025

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 the Recovery Notice dated 03.11.2025 passed by the 2nd respondent consequent to the impugned order dated 14.08.2024 passed by the 1st respondent for the year 2019-20 as illegal and unsustainable in law pending disposal of the writ petition, as otherwise, the Petitioner will be put to irreparable loss and hardship.

Counsel for the Petitioner : SRI B.KRISHNA REDDY

Counsel for the Respondent Nos.1, 2, 3 & 5 : SRI. D RAGHAVENDRA RAO (SR SC FOR CBIC)

Counsel for the Respondent No.4 : SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA

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.36366 of 2025

DATED: 11.06.2026

Between:

M/s. Lahari Infra Projects (India) Private Limited,
6-3-904, 3rd Floor, Behind Yashoda Hospital,
Somajiguda, Hyderabad-500 082 represented by
its Managing Director Mr. Srinivasa Rao Chintapatla

... Petitioner

AND

The Additional Commissioner,
Customs & Central Tax,
O/o. The Principal Commissioner of Central Tax,
Hyderabad GST Commissionerate,
GST Bhavan, L.B.Stadium, Basheerbagh,
Hyderabad-500 004 & 5 others

... Respondents

ORDER:

Heard Mr. B.Krishna Reddy, learned counsel appearing for the petitioner and Mr. D.Raghavendra Rao, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC) appears for respondent Nos.1, 2, 3 and 5.

2. Reference is made to the order of this Court dated 01.12.2025, which reads as under:

“Mr. B.Krishna Reddy, learned counsel for the petitioner.

Mr. D.Kaghavendra Rao, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC), appears for respondent Nos.1, 2, 3 and 5.

The previous order-in-original dated 31.07.2024 covering the tax period from July, 2017 to March, 2020 impose the following liability:

Period	GST payable as per actual sales	GST paid / reported in GSTR-3B	Short paid (GST)
2017-18 (Jul-Mar)	2,78,81,446	18,86,320	2,59,95,126
2018-19	9,33,59,797	4,29,70,530	5,03,89,267
2019-20	7,87,44,806	4,75,75,484	3,11,69,322
Total	19,99,86,049	9,24,32,334	10,75,53,715

In the challenge made in a writ petition by the same petitioner herein which is W.P.No.11604 of 2025, the learned Coordinate Bench of this Court granted interim relief as in W.P.No.26022 of 2024 by directing the respondents not to take any coercive steps against the petitioner. Those proceedings were under Section 74 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as ‘the CGST Act’). The main issue was the rate of tax on which sub-sub-contractors were obliged to pay tax whether 18% or 12%. The same Additional Commissioner, Hyderabad GST Commissionerate, in fact the same person, in another proceeding under Section 73 of the CGST Act imposed tax liability along with penalty and interest for the period from April, 2019 to March, 2020 in which one of the items of tax short paid by the petitioner is also to the tune of Rs.3,11,69,322/- as is evident from the computation made under para 3 of the impugned order and confirmed at para 20(a) thereof.

It is argued on behalf of the petitioner that the impugned proceedings cover the same period for which another order-in-original dated 31.07.2024 was passed under Section 74 of the CGST Act in which it has been granted interim protection. As such the impugned proceedings were not maintainable on the part of the respondent Department.

Learned Senior Standing Counsel for CGST submits that proceedings under Section 73 of the CGST Act impugned herein are on account of the mismatch in the GSTR-1, GSTR-9 and GSTR-3B filed by the petitioner for the same period. One can appreciate that proceedings under different provisions of the CGST Act may be initiated for subjects uncovered by previous proceedings, but in the instant impugned proceeding, one of the items of tax liability overlaps to the extent of exact amount of short paid tax i.e., Rs.3,11,69,322/- being imposed on account of the mismatch between GSTR-1 and GSTR-3B, while in the previous proceedings the same tax liability was imposed on account of difference in tax or short paid tax covering the same period.

Present writ petition, of course, is delayed in making such challenge when the petitioner had earlier approached this Court against the order-in-original dated 31.07.2024 and the order

impugned herein is dated 14.08.2024, but since the said subject matter is pending before this Court and in the impugned proceedings, apparently there is an overlap of imposition of liability on the basis of the same materials against the same petitioner, we deem it proper to entertain this writ petition.

Learned Senior Standing Counsel for CBIC appearing for the respondent Department prays for time to seek instructions and also if the impugned demand could be rectified in exercise of the power under Section 161 of the CGST Act.

List the matter on 23.12.2025.”

3. Today, upon instructions, learned Senior Standing Counsel for CBIC submits that the Department is willing to rectify the impugned order-in-original. Therefore, liberty may be granted.

4. Learned counsel for the petitioner prays that the matter may be disposed of with a direction to the Proper Officer to rectify the impugned order and correct the anomaly.

5. In view of the submissions made and the facts and circumstances noted above, the Writ Petition is disposed of with liberty to the Proper Officer to rectify the impugned order-in-original in accordance with law. There shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

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

SECTION OFFICER

To

1. The Additional Commissioner, Customs and Central Tax, O/o. The Principal Commissioner of Central Tax, Hyderabad GST Commissionerate, GST Bhavan, L.B. Stadium, Basheerbagh, Hyderabad-500004.
2. The Superintendent, Somajiguda-II, CGST Range, Punjagutta Division, 2nd Floor, Amiso Plaza, 8-2-677/P, Road No.12, Banjara Hills, Hyderabad-34.
3. The Commissioner of Customs and Central Tax, Hyderabad GST Commissionerate, GST Bhavan, L.B. Stadium, Basheerbagh, Hyderabad-500004.

4. The Secretary, Union of India, Ministry of Finance, North Block, New Delhi-110001.
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. The Additional Director General, HZU, O/o. Directorate General of Goods and Services Tax Intelligence, H.No.1-63/2/212, Plot No.212 and 213, Block B, Kavuri Hills, Guttala Begumpet, Madhapur, Hyderabad.
7. One CC to SRI. B KRISHNA REDDY Advocate [OPUC]
8. One CC to SRI N.BHUVANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA, Advocate (OPUC)
9. One CC to SRI D.RAGHAVENDRA RAO (SR SC FOR CBIC) Advocate [OPUC]
10. Two CD Copies

SA

BS

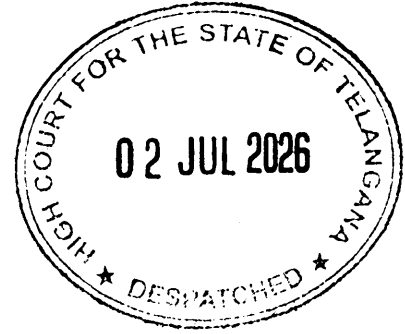


HIGH COURT

DATED: 11/06/2026

ORDER

WP.No.36366 of 2025



**DISPOSING OF THE W.P
WITHOUT COSTS.**

(12) NJT
19/6/26