

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

THURSDAY, THE EIGHTEENTH 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: 18647 OF 2026

Between:

M/s Alsalaam Enterprises, Rep by its Proprietor. Mr. Mohamed Moiz, Son of Mohammed Chand, Age. 40 years, Occupation. Business, Ground Floor,11-23-5/A,Shutter No 5, Warangal, Hanumakonda, Telangana-506002. GSTIN. 36BPTPM7075Q1ZN.

...PETITIONER

AND

1. Assistant Commissioner (ST) (FAC), Warangal Urban-III Circle, H.no. 23-6-163/1, 4th floor, Commercial Taxes Office Complex, Behind Vishal Mart, Hunter Road,Warangal- 506002.
2. Union of India, rep. by its Secretary, Ministry of Finance, Government of India, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110 001.
3. State of Telangana, rep. by its Chief Secretary and Special Chief Secretary to Government (FAC), State Tax Department, Secretariat, Hyderabad.
4. Central Board of Indirect Taxes and Customs, GST Policy Wing, Government of India, Ministry of Finance, New Delhi, rep. by its Commissioner (GST).

...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 . a) declare that the Refund Rejection Order issued by the 1st Respondent in Form RFD-06 dated

04.07.2025 and Notice for Rejection of Application for Refund in Form RFD-08 dated 17.05.2025 on irrelevant ground on basis of which the refund claimed by the Petitioner is rejected , such orders are is illegal, arbitrary, contrary to law laid down by this Hon'ble Court, unsustainable on merits and against the provisions of the Central Goods and Services Act,2017 and Telangana Goods and Services Act, 2017. b) Issue an appropriate writ order or direction, directing the Respondents to allow the Petitioner to file a fresh refund application under the same category for the relevant tax period, and to consider and dispose of the same strictly in accordance with the provisions of the CGST Act, 2017 and the Rules framed thereunder, on the basis of the documentary evidence prescribed therein, without insisting upon any conditions or requirements not contemplated under law. c) Consequently, set aside the Refund Rejection Order issued by the 1st Respondent in Form RFD-06 dated 04.07.2025 and Notice for Rejection of Application for Refund in Form RFD-08 dated 17.05.2025 issued by the 1st Respondent.

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 the Petitioner's refund claim for the relevant tax period alive and not to treat the same as finally rejected and suspend the Refund Rejection Order issued by the 1St Respondent in Form RFD-06 dated 04.07.2025 and Notice for Rejection of Application for Refund in Form RFD-08 dated 17.05.2025 issued by the 1st Respondent, pending disposal of the above Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: SRI AKRUTI GOYAL

Counsel for the Respondent Nos.1&3: SRI SWAROOP OORILLA, GP FOR STATE TAX

Counsel for the Respondent Nos.2&4: SC FOR CENTRAL TAX

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. 18647 of 2026

DATED : 18.06.2026

Between:

M/s. Aslam Enterprises,
Rep. by its Proprietor Mr. Mahamed Moiz S/o. Mohammed Chand
... Petitioner

AND

The Assistant Commissioner (ST) (FAC),
Warangal Urban-III Circle
H.No.23-6-163/1, 4th Floor,
Commercial Taxes Office Complex,
Behind Vishal Mart, Hunter Road,
Warangal and 3 others.
... Respondents

ORDER:

Ms. Akruti Goyal, learned counsel for the petitioner.

Mr. Swaroop Oorilla, learned Government Pleader for State Tax
appears for respondent Nos.1 and 3.

3. The refund rejection order dated 04.07.2025 concerning the period July,
2022 to October, 2023 has been challenged in this writ petition. Petitioner has
taken a plea that without any notice of personal hearing, the impugned order

was passed. The impugned order suffers from violation of principles of natural justice and failure to follow the procedure. Therefore, the petitioner has filed the instant writ petition.

4. However, learned Special Government Pleader for State Tax submits that the petitioner has taken a number of grounds on merits which can be appreciated in a statutory appeal. He submits that this Court may direct the petitioner to avail the alternative remedy of appeal within a stipulated period. He submits that the appellate authority would consider the question of delay taking into account all the grounds raised by the petitioner.

5. Having regard to the facts and circumstances noticed above and the submission of the learned Special Government Pleader for State Tax, since the petitioner seeks to question the rejection order on merits in the background of the facts explaining the delay, we deem it proper to dispose of the writ petition without making any comments on the merits of the case by granting liberty to the petitioner to prefer an appeal within a period of two weeks from today along with delay condonation application which the appellate authority would consider in accordance with law in the light of the observations made hereinabove.

6. Accordingly, the writ petition is disposed of with the aforesaid liberty.

No order as to costs.

Miscellaneous applications, if any pending, shall stand closed.

SD/- NAYANI CHANDRA SEKHAR RAO
DEPUTY REGISTRAR

//TRUE COPY//

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SECTION OFFICER

To,

1. The Assistant Commissioner (ST) (FAC), Warangal Urban-III Circle, H.no. 23-6-163/1, 4th floor, Commercial Taxes Office Complex, Behind Vishal Mart, Hunter Road, Warangal- 506002.
2. The Secretary, Union of India, Ministry of Finance, Government of India, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110 001.
3. The Chief Secretary and Special Chief Secretary to Government (FAC), State Tax Department, Secretariat, Hyderabad, State of Telangana.
4. The Commissioner (GST), Central Board of Indirect Taxes and Customs, GST Policy Wing, Government of India, Ministry of Finance, New Delhi,
5. One CC to SRI AKRUTI GOYAL, Advocate [OPUC]
6. One CC to SC FOR CENTRAL TAX [OPUC]
7. Two CCs to GP FOR STATE TAX, High Court for the State of Telangana at Hyderabad . [OUT]
8. Two CD Copies

PMK

TKS



HIGH COURT

DATED: 18/06/2026

ORDER

WP.No.18647 of 2026



DISPOSING OF THE WRIT PETITION

WITHOUT COSTS

(10) NT
3/7/26.