

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

**TUESDAY, THE NINTH 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: 16589 OF 2026**

**Between:**

M/s. Cognizant Technology Solutions India Private Limited, Building 12 A,  
Survey No. 64 part Stilt, 1st to 5th, 6thPart, 8th to 10th Office levels Sundew  
Properties Private Limited SEZ Mindspace Cyberabad MADHAPUR  
Hyderabad Telangana, 500081 Rep.by its authorised signatory  
Mr.Gopakumar

**...PETITIONER**

**AND**

1. The Assistant Commissioner of State Taxes, Jubilee Hills-1 Circle, Panjagutta Division, 5-9-279, 7th floor, B Block, Mayur Kushal Complex, Abids, Hyderabad -500001
2. The Development Commissioner, Visakhapatnam Special Economic Zone 5th Floor, parisrama Shawan, Sashir Sagh, Hyderabad -500004
3. Commissioner of Commercial Taxes, Department, C.T Complex, Nampally, Hyderabad -500001
4. The State of Telangana, Through the Principal Secretary to Government (Commercial Tax Department), Telangana Secretariat. Hyderabad -500022

**...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, order, or direction by (a)setting aside the Refund Rejection Order bearing Reference No, ZD361225027383K dated 08.12.2025 passed by Respondent No. 1 rejecting refund of IGST of Rs. 13,09,78,306/- as arbitrary, illegal, and contrary to the statutory scheme of the IGST Act, CGST Act and the SEZ Act, 2005, and consequently quash the same and/or (b)directing Respondent No. 1 to sanction and disburse the refund

of IGST amounting to Rs. 13,09,78,306/- as claimed by the Petitioner in Refund Application bearing Reference No. AA361025008914F dated 09-10-2025, together with applicable interest under Section 56 of the CGST Act, 2017

**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 direct the Respondents to forthwith disburse period as may be fixed by this Hon'ble Court and/or 90% of the refund amount of INR 13,09,78,306 which is lawfully due and payable to the Petitioner, within a time-bound period as may be fixed by this Hon'ble Court

**Counsel for the Petitioner: SRI. RAGHAVAN RAMABADRAN REP  
SRI LAKSHMI KUMARAN SRIDHARAN**

**Counsel for the Respondents: SPECIAL GOVT PLEADER FOR STATE 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.16589 of 2026**

**Dated: 09.06.2026**

**Between:**

M/s. Cognizant Technology Solutions India Private Limited,  
Rep., by its authorized signatory, Mr. Gopakumar,  
Madhapur, Hyderabad.

**...Petitioner**

**And**

The Assistant Commissioner of State Taxes,  
Panjagutta Division, Hyderabad and 3 others.

**...Respondents**

**ORDER:**

Heard Mr. Raghavan Ramabadran, learned counsel representing Mr. Lakshmi Kumaran Sridharan, learned counsel for the petitioner, and Mr. Swaroop Oorilla, learned Special Government Pleader appearing for State Tax.

2. The writ petition has been preferred assailing the refund rejection order dated 08.12.2025 rejecting petitioner's claim for refund of Integrated Goods and Services Tax (IGST) amount of Rs.13,09,78,306/- on Group Health Insurance

Services availed by Special Economic Zone (SEZ) Unit. Out of the number of grounds taken by the petitioner one of them is that the Refund Sanctioning Officer erroneously denied the refund to the petitioner SEZ Unit despite Section 16 of the Integrated Goods and Services Tax Act, 2017 and Section 54 of the Central Goods and Services Tax Act, 2017 for getting refund where the tax incidence has been borne by the recipient. The Refund Sanctioning Authority has confused the claim of refund as being under zero-rated supplies falling within the SEZ. Whereas, the petitioner's claim is purely a refund against supplies made. The authority has wrongly treated Group Health Insurance Services as personal consumption overlooking that such services are covered under the approved default list of SEZ services and were procured for employees welfare essential to IT/ITeS operations and also fall within the authorised operations of the SEZ Unit. The officer has introduced new grounds which were never raised in the show cause notice denying petitioner an opportunity to respond. Therefore, petitioner has preferred this writ petition taking *inter alia* a number of grounds. The claim relates to the period November, 2023 to December, 2023. The application for endorsement of the SEZ GST Officer has been kept pending which is another handicap for the petitioner to establish its claim before the Refund Sanctioning Authority. Therefore, this Court may entertain this writ petition.

3. Learned Special Government Pleader for State Tax has at the outset taken the plea of alternative remedy of appeal. He submits that all these grounds are available to be raised before the appellate authority. The grounds urged by the petitioner are in relation to the merits of the claim whether it falls under supplies made to the insurance authorities or were to be treated as zero-rated supplies in respect of a unit falling in the SEZ zone. The appellate authority would be in a better position to examine the rival claims.

4. We have considered the submissions of the learned counsel for the parties and taken note of the relevant materials referred to and placed on record.

5. In the facts and circumstances noted above, whether the claim for refund made by the petitioner, which is a SEZ Unit, is outside the scope of zero-rated supply and is a simplicitor claim of refund against supplies made to the insurance company are matters which can be properly raised and decided by the appellate authority on merits. Therefore, we are not inclined to entertain the writ petition at this stage. The petitioner may avail the remedy of appeal taking all such grounds of law and fact as are available to it. Needless to say, if an appeal is filed within a period of two weeks, the appellate authority would consider the question of delay, if any, taking into account that the petitioner was pursuing its remedy before this Court in writ jurisdiction against the refund rejection order dated 08.12.2025.

6. The writ petition is accordingly disposed of. No order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

**SD/-P.PONNA KRISHNA  
ASSISTANT REGISTRAR**

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**SECTION OFFICER**

**To,**

1. The Assistant Commissioner of State Taxes, Jubilee Hills-1 Circle, Panjagutta Division, 5-9-279, 7th floor, B Block, Mayur Kushal Complex, Abids, Hyderabad -500001
2. The Development Commissioner, Visakhapatnam Special Economic Zone 5th Floor, parisrama Shawan, Sashir Sagh, Hyderabad -500004
3. Commissioner of Commercial Taxes, Department, C.T Complex, Nampally, Hyderabad -500001
4. The Principal Secretary to Government (Commercial Tax Department), Telangana Secretariat. T.S., Hyderabad -500022
5. One CC to SRI. LAKSHMI KUMARAN SRIDHARAN Advocate [OPUC]
6. Two CCs to SPECIAL GOVERNMENT PLEADER FOR STATE TAX, High Court for the State of Telangana, at Hyderabad [OUT]
7. Two CD Copies

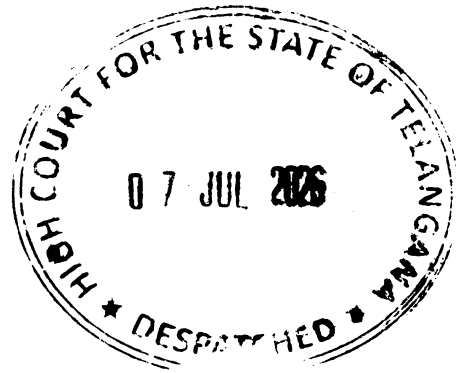
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*YK*

**HIGH COURT**

**DATED: 09/06/2026**

**ORDER  
WP.No.16589 of 2026**



**DISPOSING OF THE WRIT PETITION  
WITHOUT COSTS**

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4/7/26