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

TUESDAY, THE THIRTIETH 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: 20214 OF 2026

Between:

Sree Krishna Automotives Hyderabad Private limited, Plot No. 9 Huda Techno Enclave, SY.no 64, Madhapur, Hyderabad, Telangana,500081 Represented by its Managing Director Shri M Suresh Reddy s/o. M Seetha Ram Reddy, Aged about 61 years, R/o. 8-2-293/82/745, Road No.38, Jubilee Hills, Telangana - 500 033

...PETITIONER

AND

1. The Deputy Commissioner of State Tax, Punjagutta Division, STU-III, Mayur Kushal Complex, Commercial Tax Department, Hyderabad, Telangana- 500 082
2. The Appellate Joint Commissioner of State Tax Punjagutta Division, 5th floor, C.T Complex, Nampally, Hyderabad-500 001
3. Commissioner of State Tax,, Government of Telangana, Nampally, Hyderabad, Telangana - 500 001
4. The 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 that the impugned Order bearing Reference No.ZD3612250382798 dated 11.12.2025 along with Form GST APL-04 dated 11.12.2025 passed by the Respondent No.2 under the provisions of CGST/TSGST

Act, 2017 as being void, arbitrary, illegal, without jurisdiction, without authority of law apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside the same and/or pass such further or other order(s) as this Honble Court may deem fit and proper in the circumstances of the case. Alternatively, permit the Petitioner to file an appeal by considering the payment of IGST as sufficient compliance of Section 112 of the CGST Act requiring pre-deposit for filing an appeal.

I.A. 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 operation of impugned Order bearing Reference No. ZD3612250382798 dated 11.122025 along with Form GST APL-04 dated 11.12.2025 issued by the Respondent No.2.

Counsel for the Petitioner : SRI P.VENKAT PRASAD,
rep., M/S.P.V.PRASAD ASSOCIATES

Counsel for the Respondents : SRI SWAROOP OORILLA, SC 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.20214 OF 2026

DATED: 30.06.2026

Between:

Sree Krishna Automotives Hyderabad Private Limited,
Rep., by its Managing Director, Shri M. Suresh Reddy,
Madhapur, Hyderabad, Telangana.

... Petitioner

AND

The Deputy Commissioner of State Tax,
Commercial Tax Department, Punjagutta Division,
Hyderabad, Telangana and 3 others.

... Respondents

ORDER:

Mr. P. Venkat Prasad, learned counsel representing M/s. P.V. Prasad and Associates, appears for the petitioner.

Mr. Swaroop Oorilla, learned Special Government Pleader appears for State Tax.

2. During the course of hearing, learned counsel for the parties reached to a consensus. It is agreed that this writ petition may be disposed of in terms of order passed in W.P.No.3600 of 2024, dated 22.02.2024.

3. Learned counsel for the petitioner submits that in the petitioner's own case earlier while relegating it to the remedy of appeal before the first appellate

authority under Section 107(1) of the Central Goods and Services Tax Act, 2017 (for short, "the CGST Act"), the coordinate Bench of this Court by order dated 02.05.2025 in Review I.A.No.3 of 2025 in W.P.No.32722 of 2024 had held that the petitioner will not be required to deposit 10% tax as per the statutory requirement while preferring the appeal. This was in the light of the fact that the petitioner had already deposited the tax under the Integrated Goods and Services Tax Act, 2017 (for short, "the IGST Act").

4. The issue involved was whether the supplies were interstate or intra-state supplies.

5. Learned counsel for the petitioner submits that the show cause notice was adjudicated upon by the proper officer, who held the petitioner liable to pay the Central Goods and Services Tax (CGST) and State Goods and Services Tax (SGST) of the same amount of tax paid through Integrated Goods and Services Tax on the basis of supply i.e., Rs.5,46,69,458/- for the financial year 2019-2020. There is no issue of excess availment of Input Tax Credit (ITC) as held by the original authority and upheld in the appeal also. Learned counsel for the petitioner therefore submits that while preferring an appeal before the second appellate authority under Section 112 of the CGST Act, the requirement of pre-deposit of 10% tax may not be insisted upon. He has also referred to the decision of the Delhi High Court in the case of **Infiniti Retail Limited vs. Union of India**[1].

[1] (2025) 31 Centax 162 (Del.)

6. Having regard to the aforesaid facts and circumstances, the findings recorded in the impugned order-in-appeal that the tax liability upon the petitioner lies under CGST and SGST on the basis of supply instead of IGST, which the petitioner had wrongly paid, the present dispute does not lie on any excess availment of ITC by the petitioner. Therefore, the petitioner will have the liberty to file an appeal before the learned Goods and Services Tax Appellate Tribunal (GSTAT) on or before 31.07.2026, which is the extended time period for preferring such appeal, taking all such grounds of law and fact available to it. While preferring the appeal, petitioner will not be required to deposit 10% tax as per the statutory requirement. Needless to say, this Court has not expressed any opinion on the merits of the case.

7. Accordingly, the writ petition is disposed of. No order as to costs.

Miscellaneous applications, if any pending, shall stand closed.

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

//TRUE COPY//

SECTION OFFICER

To,

1. The Deputy Commissioner of State Tax, Punjagutta Division, STU-III, Mayur Kushal Complex, Commercial Tax Department, Hyderabad, Telangana- 500 082
2. The Appellate Joint Commissioner of State Tax Punjagutta Division, 5th floor, C.T Complex, Nampally, Hyderabad-500 001
3. The Commissioner of State Tax,, Government of Telangana, Nampally, Hyderabad, Telangana - 500 001
4. The Principal Secretary to Government, Revenue Department (Commercial Tax), State of Telangana, Hyderabad, Telangana
5. One CC to M/S.P.V.PRASAD ASSOCIATES, Advocate. [OPUC]
6. One CC to SRI SWAROOP OORILLA, SPL.G.P for State Tax. [OPUC]
7. Two CD Copies.

BSK

GJP

HIGH COURT

DATED: 30/06/2026

HIGH COURT FOR THE STATE OF TELANGANA
21 JUL 2026
★ DESPATCHED ★

ORDER

WP.No.20214 of 2026

DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

9 NT
13/7/26.