

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

**TUESDAY, THE FOURTH DAY OF AUGUST
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: 25416 OF 2026

Between:

KSR Infrastructure Projects, A Partnership Firm registered under the GST Act, GSTIN. 36AAMFK7408C1ZD, Having its office at Hanamkonda, Warangal, Telangana, Represented by its Managing Partner Sri K. Ravinder Reddy

...PETITIONER

AND

1. The State of Telangana, Represented by its Principal Secretary, Commercial Tax, Secretariat, Hyderabad.
2. The Commissioner (State Tax), Commercial Taxes Department, Opp. Gandhi Bhavan, Hyderabad.
3. The Joint Commissioner (State Tax), Warangal Division, Hunter Road, Near Orugallu filling Station, Warangal.
4. Assistant Commissioner (State Tax), Warangal Urban Circle-I, Hunter Road, Near Orugallu filling Station, Warangal.
5. The State Tax Officer, O/o Deputy Commissioner(ST) Audit, Warangal Division, Hunter Road, Near Orugallu filling Station, Warangal.

...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.

a. Declare the impugned assessment orders and all consequential recovery proceedings as illegal, arbitrary, entirely without jurisdiction, and violative of the principles of natural justice.

b. Set aside / Quash the impugned assessment orders and the provisional attachment orders issued against the Petitioner firm and its partners.

c. Direct the Respondents to forthwith de-freeze and release the operational bank accounts of the Petitioner firm and its partners.

d. Direct the Respondents to restore/revoke the cancellation of the GSTIN registration of the Petitioner to enable the immediate restart of business operations.

e. Direct the Respondents to reconsider the audit objections and/or finalize the assessment afresh, strictly after granting a reasonable opportunity of hearing to the Petitioner and allowing for reconciliation of accounts.

f. Pass any other order or direction that this Honourable Court may deem fit and proper in the interests of justice.

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.

a. Suspend the operation of the impugned assessment orders and direct the Respondents to stay all coercive recovery steps against the Petitioner and its partners.

b. Direct the immediate de-freezing of the Petitioners and its partners operational bank accounts.

c. Direct the Respondents to temporarily restore/activate the Petitioners GSTIN registration to allow the business to restart, subject to any conditions the Court may deem fit. pending disposal of the above writ petition.

**Counsel for the Petitioner: SRI KOTHA RAVINDER REDDY
(PARTY IN PERSON)**

**Counsel for the Respondents: SRI SWAROOP OORILLA,
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.25416 of 2026

DATED: 04.08.2026

Between:

KSR Infrastructure Projects

... Petitioner

AND

The State of Telangana
Represented by its Principal Secretary,
Commercial Tax, Secretariat,
Hyderabad & 4 others

... Respondents

ORDER:

Mr. Kotha Ravinder Reddy, party-in-person.

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

2. It appears that separate assessment/audit orders for tax periods 2019-20, 2020-21 and 2021-22 and garnishee notices of different dates are under challenge in the one and same writ petition, but the prayer portion does not reflect that. Petitioner is appearing in person and is the managing partner of the petitioner firm. Petitioner is also raising a plea in relation to cancellation of its

GST registration. The date of such cancellation is also not indicated in prayer portion.

3. We are, therefore, of the opinion that the petitioner should raise the separate cause of actions in separate proceedings.

4. Therefore, the Writ Petition is disposed of with liberty to the petitioner to file properly constituted petition/petitions for separate cause of actions. Mr. K.P.Amarnath Reddy, learned counsel, regularly appearing in this Court volunteers to assist the party-in-person in the matters. There shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

//TRUE COPY//

**SD/- C. DEEPIKA
ASSISTANT REGISTRAR**

SECTION OFFICER

To

1. The Managing Partner Sri K. Ravinder Reddy, KSR Infrastructure Projects, A Partnership Firm registered under the GST Act, GSTIN. 36AAMFK7408C1ZD, Having its office at Hanamkonda, Warangal, Telangana.
2. The Principal Secretary, Commercial Tax, Secretariat, Hyderabad, State of Telangana.
3. The Commissioner (State Tax), Commercial Taxes Department, Opp. Gandhi Bhavan, Hyderabad.
4. The Joint Commissioner (State Tax), Warangal Division, Hunter Road, Near Orugallu filling Station, Warangal.
5. Assistant Commissioner (State Tax), Warangal Urban Circle-I, Hunter Road, Near Orugallu filling Station, Warangal.
6. The State Tax Officer, O/o Deputy Commissioner(ST) Audit, Warangal Division, Hunter Road, Near Orugallu filling Station, Warangal.
7. One CC to SRI K.P.AMARNATH REDDY, Advocate [OPUC]
8. One CC to SRI SWAROOP OORILLA, SPECIAL GOVT PLEADER FOR STATE TAX [OPUC]
9. Two CD Copies

PSK

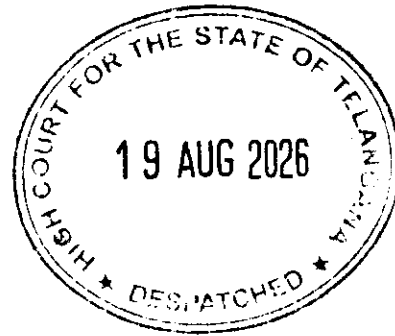
GJP

HIGH COURT

DATED: 04/08/2026

ORDER

WP.No.25416 of 2026



**DISPOSING OF THE WRIT PETITION
WITHOUT COSTS.**

⑪
14/08/26
K.B