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

MONDAY, THE THIRD 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: 24996 OF 2026

Between:

M/s Sri Infra, DNo 38-29/52 Telecom colony Sainkpuri MedchalMalkangiri Hyderabad Telangana 500094 GSTIN 36ADOFS1442F1Z1 Rep by its Authorized Representative Gadirajū Suresh Varma

...PETITIONER

AND

1. The State Tax Officer, Abids Circle, Commercial Tax Department,Telangana State,
2. Principal Commissioner, 2nd Floor, GST Bhavan, Basheerbagh, Hyderabad,Telangana, 500004
3. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax) Hyderabad Telangana 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 Order or Direction more particularly one in the nature of Writ of Mandamus declaring the proceedings in Form GSDRC-07 bearing Reference No ZD3612251187981 dated 31.12.2025 passed by the Respondents insofar as it confirms demand o Rs.80,16,798/- together with late fee of Rs.56,400/- as illegal arbitrary contrary to Circular No193/05/2023-GST dated 17.07.2023 and violative of Articles 14 and 19(1)(g) of the Constitution of India and setting aside the said order dated 31.12.2025 Direct the Respondents to undertake a fresh verification and re-determine the Petitioners Input Tax Credit to claim strictly accordance with Circular No193/05/2023-GST dated 17.07.2023 after affording an opportunity of hearing to the Petitioner permit tie Petitioner to discharge any admitted liability f found payable in reasonable installments over a period of twelve months

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 from attaching or freezing the Petitioner's bank accounts pending disposal of the above writ petition

Counsel for the Petitioner: SRI A.V.S.S.P.K SUPRASH KUMAR REP
SRI. B PRAVEEN KUMAR

Counsel for the Respondents: SRI SWAROOP OORILLA,
SPECIAL GP 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.24996 of 2026

DATED: 03.08.2026

Between:

M/s. Sri Infra

... Petitioner

AND

The State Tax Officer,
Abids Circle, Commercial Tax Department,
Hyderabad & 2 others

... Respondents

ORDER:

Mr. A.V.S.S.P.K.Suprash Kumar, learned counsel represents Mr. B.Praveen Kumar, learned counsel for the petitioner.

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

2. Apart from assailing the assessment order and the summary of the order in Form GST DRC-07 dated 31.12.2025 pertaining to the tax period April 2021-March 2022 which confirm the demand of Rs.80,16,798.00 together with late fee of Rs.56,400/- as being illegal and arbitrary and seeking re-

determination of the Input Tax Credit to which the petitioner claims to be entitled in accordance with the Circular No.193/05/2023-GST dated 17.07.2023, petitioner has also made a prayer to fix reasonable instalments over a period of 12 months to discharge the admitted liability.

3. However, learned counsel for the petitioner, on instructions, submits that for the present, the petitioner is not disputing the liability. It is seeking payment of the liability in 12 instalments. Such a power is available under Section 80 of the Telangana Goods and Services Tax Act, 2017 (hereinafter referred to as 'the TGST Act'). Petitioner has also approached the State Tax Officer-respondent No.1 with such a prayer. However, since no action has been taken, it has been compelled to approach this Court.

4. Learned Special Government Pleader for State Tax submits that a provision to fix instalments for admitted liability is there under Section 80 of the TGST Act. However, petitioner has not annexed any application made before the competent authority with that request while approaching this Court. In case liberty is allowed to the petitioner to approach the competent authority in terms of Section 80 of the TGST Act for payment of tax and other amount in instalments, its application would be considered strictly in accordance with law.

5. In view of the aforesaid facts and circumstances, since the petitioner wants to pay the admitted liability in instalments which power can be invoked

by the Commissioner of State Tax, petitioner is allowed liberty to approach the competent authority/Commissioner of State Tax within a period of one week. In case such an application is made, the competent authority/Commissioner of State Tax should consider it, in accordance with law, within a period of two weeks thereafter.

6. The Writ Petition is, accordingly, disposed of with the aforesaid liberty. There shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

SD/- AHMED ABDULLAH KHAN
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The State Tax Officer, Abids Circle, Commercial Tax Department,Telangana State,
2. Principal Commissioner, 2nd Floor, GST Bhavan, Basheerbagh, Hyderabad,Telangana, 500004
3. The Principal Secretary to Government Revenue Department (Commercial Tax) , Hyderabad Telangana 500022
4. One CC to SRI. B. PRAVEEN KUMAR, Advocate [OPUC]
5. Two CCs to GP FOR STATE TAX, High Court for the State of Telangana, at Hyderabad [OUT]
6. Two CD Copies

BM
TKS

HIGH COURT

DATED: 03/08/2026

ORDER

WP.No.24996 of 2026

HIGH COURT FOR THE STATE OF TELANGANA
21 AUG 2026
DESPATCHED

DISPOSING OF THE WRIT PETITION WITHOUT COSTS

9copies
Kg
14/8/26