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

WEDNESDAY, THE SIXTH DAY OF MAY
TWO THOUSAND AND TWENTY SIX

PRESENT

THE HONOURABLE THE CHIEF JUSTICE APARESH KUMAR SINGH
AND
THE HONOURABLE SRI JUSTICE G.M. MOHIUDDIN

WRIT PETITION NO: 15855 OF 2026

Between:

Telangana State Agro Industries Development Corporation Limited, (A Telangana Govt. Undertaking), Rep. by its Manager (F and A) I/c. Authorized Representative for GST Portal, Sri Pulla Madhusudhana, AP Horticulture and APMIP, Red Hills, Hyd.- 500 004.

...PETITIONER

AND

1. The Union of India, Rep. by its Secretary, Ministry of Finance, (Department of Revenue), North Block, New Delhi - 110 001.
2. The Principal Commissioner of Customs and Central Tax (Appeals-I), Hyderabad Commissionerate, 7th Floor, GST Bhavan, L.B. Stadium Road, Basheerbagh, Hyderabad - 500 004.
3. The Joint Commissioner of Central Tax, Hyderabad GST Commissionerate, GST Bhavan, L.B. Stadium Road, Basheerbagh, Hyderabad - 500 004.

.....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 particularly one in the nature of Writ of Mandamus declaring the action of the 2nd respondent in passing the impugned Order-in-Appeal No.HYD-GST-HYC-APPI-COMMR-170-25-26 dated 29.01.2026 dismissing ...the petitioners appeal and confirming the composite Order-in-Original No.84/GST/2024-25-Adjn.(ADC)-HYD-GST dated 18.07.2024 passed by the 3rd Respondent and the composite Show Cause Notice No.06/2024-25-Adjn-(ADC/JC)-HYD-GST dated

22/04/2024, all the proceedings, as being without jurisdiction, arbitrary, illegal, violative of the principles of natural justice and of Articles 14, 19(1)(g) and 300-A of the Constitution of India and consequently set aside all the above proceedings.

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 grant stay of all further proceedings pursuant to the impugned Order-in-Appeal No.HYD-GST-HYC-APP1-COMMR-170-25-26 dated 29/01/2026 dismissing the petitioners appeal and confirming the composite Order-in-Original No.84/GST/2024-25-Adjn.(ADC)-HYD-GST dated 18.07.2024 and She composite Show Cause Notice No.06/2024-25-Adjn-(ADC/JC)-HYD-GST dated 22/04/2024 passed by the 3rd Respondent.

Counsel for the Petitioner : SRI SWAROOP OORILLA, SPL. G.P FOR REPRESENTING Ms. K.KALPANA

Counsel for the Respondent No.1: Ms. P.SUBHASHREE PRIYADARSHANI, COUNSEL REPRESENTING SRI M.VIJAY KUMAR, SENIOR COUNSEL FOR CENTRAL GOVERNMENT

Counsel for the Respondent Nos.2 & 3 : SRI D.RAGHAVENDRA RAO

The Court made the following ORDER

IN THE HIGH COURT FOR THE STATE OF TELANGANA AT HYDERABAD

<u>THE HON'BLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH</u>

<u>AND</u>

<u>THE HON'BLE SRI JUSTICE G.M.MOHIUDDIN</u>

<u>WRIT PETITION No.15855 of 2026</u>

DATED: 06.05.2026

Between:

Telangana State Agro Industries Development Corporation Limited
(A Telangana Govt. Undertaking), Rep. by its Manager (F&A)
I/c. Authorized Representative for GST Portal,
Sri Pulla Madhusudhana, # AP Horticulture & APMIP,
Red Hills, Hyderabad-500 004.

... Petitioner

AND

The Union of India,
Rep. by its Secretary, Ministry of Finance,
(Department of Revenue),
North Block, New Delhi – 110 001 & 2 others

... Respondents

<u>ORDER</u>:

Heard Mr. Swaroop Oorilla, learned Special Government Pleader representing Ms. K.Kalpana, learned counsel appearing for the petitioner and Ms. P.Subhashree Priyadarshani, learned counsel representing Mr. M.Vijay Kumar, learned Senior Standing Counsel for Central Government, appearing for respondent No.1.

2. The writ petition has been preferred with the following prayer:

> "In view of the submissions made hereinabove and the facts and circumstances of the present case, it is most respectfully prayed that this Hon'ble Court may be pleased to issue a Writ, Order or Direction particularly one in the nature of Writ of Mandamus declaring the action of the 2nd respondent in passing the impugned Order-in-Appeal No.HYD-GST-HYC-APPI-COMMR-170-25-26 dated 29.01.2026 dismissing the petitioner's appeal and confirming the composite Order-in-Original No.84/GST/2024-25-Adjn.(ADC)-HYD-GST dated 18.07.2024 passed by the 3rd Respondent and the composite Show Cause Notice No.06/2024-25-Adjn-(ADC/JC)-HYD-GST dated 22.04.2024, all the proceedings, as being without jurisdiction, arbitrary, illegal, violative of the principles of natural justice and of Articles 14, 19(1)(g) and 300-A of the Constitution of India and consequently set aside all the above proceedings and pass such other order or orders as deem fit and proper in the interest of justice."

3. Learned counsel for the petitioner submits that the appellate authority in the impugned order has erroneously recorded that the petitioner failed to submit the relevant documents which substantiated its defence that they possess all mis-matched invoices and the demand raised is not proper. The appellate authority has also failed to consider that the suppliers have declared the B2B supplies as B2C supplies or have declared the wrong GSTIN of the recipient and the same are not reflecting. The penalties imposed are also not justified by the respondents.

4. The petitioner has a remedy of appeal under Section 112 of the Central Goods and Services Tax Act, 2017 before the learned Goods and Services Tax Appellate Tribunal (GSTAT) which has already been constituted. Therefore, the

instant Writ Petition is disposed of with liberty to the petitioner to approach the learned GSTAT with statutory pre-deposit taking all such grounds of law and facts as are available to it before the learned GSTAT. It is made clear that we have not made any comment on the merits of the matter. There shall be no order as to costs.

Miscellaneous applications, if any pending, shall stand closed.

SD/-AHMED ABDULLA KHAN
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Secretary, Union of India, Ministry of Finance, (Department of Revenue), North Block, New Delhi - 110 001.
2. The Principal Commissioner of Customs and Central Tax (Appeals-I), Hyderabad Commissionerate, 7th Floor, GST Bhavan, L.B. Stadium Road, Basheerbagh, Hyderabad - 500 004.
3. The Joint Commissioner of Central Tax, Hyderabad GST Commissionerate, GST Bhavan, L.B. Stadium Road, Basheerbagh, Hyderabad - 500 004.
4. One CC to Ms. K.KALPANA, Advocate [OPUC]
5. One CC to SRI D.RAGHAVENDRA RAO, Advocate [OPUC]
6. One CC to SRI M.VIJAY KUMAR, SENIOR COUNSEL FOR CENTRAL GOVERNMENT, Advocate (OPUC)
7. Two CD Copies

SA

HIGH COURT

DATED: 06/05/2026

ORDER

WP.No.15855 of 2026

HIGH COURT FOR THE STATE OF TELANGANA
10 SEP 2026
DESPATCHED

DISPOSING OF THE W.P

WITHOUT COSTS.

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14/08/26
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