

IN THE HIGH COURT FOR THE STATE OF TELANGANA

**AT HYDERABAD
(Special Original Jurisdiction)**

**MONDAY, THE THIRTY FIRST 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: 23178 OF 2026

Between:

**WATER TECH ENGINEERS, Rep. by its Partner Sri Bipin Deep Singh Saluja
S/o Surender Singh Saluja 1st Floor, Saluja Arcade, 180, Tarbund
Secunderabad, 500009, Telangana**

...PETITIONER

AND

1. The Joint Commissioner of Central Tax, O/o The Commissioner of Central Tax and Central Excise, Medchal Commissionerate, D.No.11-4-649/B, Medchal GST Bhavan, Lakdikapool, Hyderabad-500004
2. The Assistant Commissioner / The Superintendent, Central Tax, Central Excise and Service Tax, Cantonment Range, H.No.8-2-77/3 and 4, Aditya Towers, Sri Sai Enclave, Old Bowenpally, Secunderabad-500011
3. The Commissioner of Central Tax, Medchal CGST Commissionerate Review Section, Hyderabad-500004 Telangana 500004
4. The Commissioner State Tax, Telangana State, 1st Floor, CCT Complex, Nampally, Hyderabad
5. The Union of India, Rep. by its Secretary(Finance) CBIC, Ministry of Finance, North Block New Delhi -110001
6. The State of Telangana, Rep by Principal Secretary to Revenue, Commercial Tax Department, Secretariat Buildings, Hyderabad

...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

topleashed to issue any Writ or Order or Direction more particularly one in the nature of Writ of Mandamus. declaring the action of the 1st Respondent in pursuance of the Impugned Order U/s 161 OF GST Act dated 12-05-2026 arising out of Order in Original No.169/2025 GST with DIN No.20251256YP0000 2227B dated 15-12-2025 for the period 2018-19, 2019-20, 2020-21, 2021-22, 2022-23, (5 years) served on the Petitioner on 26-12-2025 through Mail with Tax Demand of (i) Rs. 9,74,71,865 (Rupees Nine Crores Seventy Four Lacks Seventy One Thousand Eight Hundred and Sixty-five only) comprising of IGST of Rs.8,93,28,261/- CGST Rs.40,71,802/- SGST of Rs.40,71,802/- u/s 74(1) of CGST Act 2017 with (ii) Interest u/s 50(1) of CGST/TGST Act (iii) with Equal amount of Penalty of Rs. 9,74,71,865/- u/s 122(2)(b) of CGST/TSGST Act 2017, is without jurisdiction or authority. contrary to the principles of natural justice, bunching of SCN and Assessment for 5 years contrary to the provisions of GST Act, without application of mind, unreasoned order, without any evidence for issue of order u/ 74, illegal, arbitrary, capricious, contrary to settled law, which is violative of Article 14, 19(1)(g), 265 and 300A of the Constitution, illegal, and to set aside the impugned .(ii)) Alternatively it is prayed that, this Honourable Court may be pleased to remand the matter to the 1st Respondent for fresh consideration after examining all documentary evidence.

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 in pursuance the impugned Order U/s 161 OF GST Act dated 12-05-2026 arising out of Order in Original No.169/2025 GST with DIN No.20251256YP0000 2227B dated 15-12-2025 for the period 2018-19, 2019-20, 2020-21, 2021-22, 2022-23, (5 years) served on the Petitioner on 26-12-2025 through Mail with Tax Demand of (i) Rs. 9,74,71,865 (Rupees Nine Crores Seventy Four Lacks Seventy One Thousand Eight Hundred and Sixty-five only) comprising of IGST of Rs.8,93,28,261/- CGST Rs.40,71,802/- SGST of Rs.40,71,802/- u/s 74(1) of CGST Act 2017 with (ii) Interest u/s 50(1) of CGST/TGST Act (iii) with Equal

amount of Penalty of Rs. 9,74,71,865/- u/s 122(2)(b) of CGST/TSGST Act 2017,
Pending disposal of this Writ Petition.

Counsel for the Petitioner: SRI. T S MURTHY

**Counsel for the Respondent No. 1 To 4 & 6: SRI. DOMINIC FERNANDES
(SENIOR STANDING COUNSEL FOR CBIC)**

**Counsel for the Respondent No.5: SRI N. BHUJANGA RAO,
DEPUTY SOLICITOR GENERAL OF INDIA**

The Court made the following: ORDER

IN THE HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD
THE HON'BLE THE CHIEF JUSTICE SRI APARSH KUMAR SINGH
AND
THE HON'BLE SRI JUSTICE G.M.MOHIUDDIN
WRIT PETITION No.23178 of 2026

Dated: 31.08.2026

Between:

Water Tech Engineers. Rep., by its Partner, Sri Bipin Deep Singh,
Tarbund, Secunderabad, Telangana.

...Petitioner

and

The Joint Commissioner of Central Tax,
Medchal Commissionerate,
Lakdikapool, Hyderabad and 5 others.

...Respondents

ORDER:

Mr. T.S. Murthy, learned counsel for the petitioner.

Mr. Dominic Fernandes, learned Senior Standing Counsel for Central
Board of Indirect Taxes and Customs (CBIC), appears for respondent No.3.

2. Learned counsel for the petitioner seeks permission of this Court to
withdraw the writ petition with liberty to file an appeal against the rejection
order, dated 12.05.2026 and the order-in-original, dated 15.12.2025.

3. In view of the above, this Writ Petition is dismissed as withdrawn with
liberty as prayed for. No costs.

As a sequel, miscellaneous petitions, pending if any, stand closed.

//TRUE COPY//

**SD/- B.REKHA RANI
ASSISTANT REGISTRAR**

SECTION OFFICER

To,

1. One CC to SRI. T S MURTHY, Advocate [OPUC]
2. One CC to SRI. DOMINIC FERNANDES (senior standing counsel for CBIC)
[OPUC]
3. One CC to SRI N. BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF
INDIA [OPUC]
4. Two CD Copies

DAN

HIGH COURT

DATED: 31/08/2026

ORDER

WP.No.23178 of 2026



DISMISSING THE WRIT PETITION

AS WITHDRAWN

WITHOUT COSTS

(6)

kpr
11/9/26