

HIGH COURT FOR THE STATE OF TELANGANA AT HYDERABAD  
WEDNESDAY, THE TWENTY FIFTH DAY OF MARCH  
TWO THOUSAND AND TWENTY SIX

**:PRESENT:**

**THE HONOURABLE THE CHIEF JUSTICE APARESH KUMAR SINGH  
AND**

**THE HONOURABLE SRI JUSTICE G.M. MOHIUDDIN**

**WRIT PETITION NOs: 2024, 2066 AND 2090 OF 2026;**

**7591, 7594, 20273 AND 20274 OF 2024;**

**26444, 26445, 28441 AND 40050 OF 2025**

**W.P.No.2024 of 2026**

**Between:**

M/s. Kantar GDC India Pvt. Ltd, Rep. by its Vice-President (Finance), Ms. Harini Saranyan, D/o. Mr. Vasudevan Venkatachar, aged about 54 years, Office at West Wing, 11th Floor, Office 1B, Block A, International Tech Park, Hitech City, Shaikpet, Madhapur, Hyderabad, Rangareddy, Telangana 500 081.

**...Petitioner**

**AND**

1. The Additional/Joint Commissioner of Central Tax, Rangareddy GST Commissionerate, H. No. 1-98/7/43, VIP Hills, Jaihind Enclave, Madhapur, Hyderabad 500081.
2. The Additional Commissioner Appeals-I, GST & Central Tax, 7th Floor, GST Bhavan, LB Stadium Road, Basheerbagh, Hyderabad-500004.
3. The Deputy Commissioner of Central Tax, Rangareddy Commissionerate, 10-3-301, 4th floor, Serene Heights, Humayun Nagar, Masab Tank, Hyderabad-500028.
4. The Assistant Commissioner, Gachibowli GST Division, Rangareddy Commissionerate, 10-3-301, 4th floor, Serene Heights, Humayun Nagar, Masab Tank, Hyderabad-500028.
5. The Commissioner of Central Taxes and Customs, Rangareddy GST Commissionerate, H. No. 1-98/7/43, VIP Hills, Jaihind Enclave, Madhapur, Hyderabad 500081.
6. State of Telangana, Represented by the Principal Secretary, Revenue Department (State Tax) Secretariat, Hyderabad -500004.
7. Union of India, Ministry of Finance, Represented by its Secretary, North Block, New Delhi - 110001

**...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 a Writ of Mandamus or any other appropriate writ, declaring and setting aside impugned Show Cause Notice O.R. No.63/2025-26(JC)-GST dated 20.06.2025, summary in Form DRC-01 bearing Reference No.ZD3606250222651 dated 21.06.2025 under Section 74 of the CGST Act and summary in Form DRC-01 bearing Reference No.ZD360625022258D dated 21.06.2025 under Section 73 of the CGST Act issued by the Respondent No.1 as illegal, bad in law, without jurisdiction as it is issued without the authority of law or to issue any other appropriate Writ or order.

**IA NO: 1 OF 2026**

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to stay all further proceedings in the impugned (i) Show Cause Notice No. O.R. No. 63/2025- 26(JC)-GST dated 20.06.2025, (ii) summary in Form DRC-01 bearing Reference No.ZD3606250222651 dated 21.06.2025 under Section 74 of the CGST Act and summary in Form DRC-01 bearing Reference No.ZD360625022258D dated 21.06.2025 under Section 73 of the CGST Act issued by the Respondent No.1, pending disposal of WP.No.2024 of 2026, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated: 04.02.2026 made herein and upon hearing the arguments of SRI. KARAN TALWAR Advocate for the Petitioner, SRI. DOMINIC FERNANDES Advocate for the Respondent Nos.1 to 5 and GP FOR COMMERCIAL TAX for the Respondent No.6,

**W.P.No.2066 of 2026**

**Between:**

M/s. Kantar GDC India Pvt. Ltd., Rep. by its Vice- President (Finance), Ms. Harini Saranyan, D/o Mr. Vasudevan Venkatachar, aged about 54 years, Office at West Wing, 11th Floor, Office 1B, Block A International Tech Park, Hitech City, Shaikpet, Madhapur, Hyderabad, Rangareddy, Telangana – 500 081.

...Petitioner

**AND**

1. The Assistant Commissioner of Central Taxes, Madhapur GST Division, Rangareddy GST Commissionerate, 10-3-301-303, 4th Floor, Serene Heights, Humayun Nagar, Masab Tank, Hyderabad-500028.
2. The Joint Commissioner Appeals- I, GST and Central Tax, 7th Floor, GST Bhavan, LB Stadium Road, Basheerbagh, Hyderabad-500004.
3. The Deputy Commissioner of Central Tax, Rangareddy Commissionerate, 10-3-301, 4th floor, Serene Heights, Humayun Nagar, Masab Tank, Hyderabad-500028.

4. The Commissioner of Central Taxes and Customs, Rangareddy GST Commissionerate, H. No. 1-98/7/43, VIP Hills, Jaihind Enclave, Madhapur, Hyderabad 500081.
5. State of Telangana, Represented by the Principal Secretary, Revenue Department (State Tax) Secretariat, Hyderabad - 500004.
6. Union of India, Ministry of Finance, Represented by its Secretary, North Block, New Delhi - 110001.

**...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 a Writ of Mandamus or any other appropriate writ, declaring and setting aside impugned Show Cause Notice No.10/2025-26(AC)- Erroneous Refund dated 12.12.2025 and Form DRC-01 dated 15.12.2025 issued by the Respondent No.1 as illegal, bad in law, without jurisdiction as it is issued without the authority of law or to issue any other appropriate Writ or order.

**IA NO: 1 OF 2026**

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to stay all further proceedings in the impugned Show Cause Notice No. 10/2025-26(AC)-Erroneous Refund dated 12.12.2025 and Form DRC-01 dated 15.12.2025 issued by the Respondent No.1, pending disposal of WP.No.2066 of 2026, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated: 27.01.2026 made herein and upon hearing the arguments of SRI. KARAN TALWAR Advocate for the Petitioner, SRI. DOMINIC FERNANDES Advocate for the Respondent Nos.1 to 4, GP FOR COMMERCIAL TAX for the Respondent No.5 and SRI. N. BHUJANGA RAO (DEPUTY SOLICITOR GENERAL OF INDIA) Advocate for the Respondent No.6,

**W.P.No.2090 of 2026**

**Between:**

M/s. Kantar GDC India Pvt. Ltd., Rep. by its Vice-President (Finance), Ms. Harini Saranyan, D/o Mr. Vasudevan Venkatachar, aged about 54 years, Office at West Wing, 11th Floor, Office 1B, Block A International Tech Park, Hitech City, Shaikpet, Madhapur, Hyderabad, Rangareddy, Telangana - 500 081.

**...Petitioner**

**AND**

1. The Additional/ Joint Commissioner of Central Tax, Rangareddy GST Commissionerate, H. No. 1-98/7/43, VIP Hills, Jaihind Enclave, Madhapur, Hyderabad 500081.
2. The Additional Commissioner Appeals- I,, GST and Central Tax, 7th Floor, GST Bhavan, LB Stadium Road, Basheerbagh, Hyderabad-500004.
3. The Deputy Commissioner of Central Tax,, Rangareddy Commissionerate, 10-3-301, 4th floor, Serene Heights, Humayun Nagar, Masab Tank, Hyderabad-500028.
4. The Assistant Commissioner, Gachibowli GST Division, Rangareddy Commissionerate, 10-3-301, 4th floor, Serene Heights, Humayun Nagar, Masab Tank, Hyderabad-500028.
5. The Commissioner of Central Taxes and Customs,, Rangareddy GST Commissionerate, H. No. 1-98/7/43, VIP Hills, Jaihind Enclave, Madhapur, Hyderabad 500081.
6. State of Telangana, Represented by the Principal Secretary, Revenue Department (State Tax) Secretariat, Hyderabad - 500004.
7. Union of India, Ministry of Finance, Represented by its Secretary, North Block, New Delhi - 110001

**...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 a Writ of Mandamus or any other appropriate writ, declaring and setting aside impugned Show Cause Notice No.60/2024-25-Adjn(ADC)-GST in O.R.No.250/2024-25-Adjn(JC)-GST dated 26.03.2025 issued by the Respondent No.1 as illegal, bad in law, without jurisdiction as it is issued without the authority of law or to issue any other appropriate Writ or order.

**IA NO: 1 OF 2026**

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to stay all further proceedings in the impugned Show Cause Notice No.60/2024-25-Adjn(ADC)-GST in OR No.250/2024-25-Adjn(JC)-GST dated 26.03.2025 issued by the Respondent No.1, pending disposal of WP.No.2090 of 2026, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated: 27.01.2026 made herein and upon hearing the arguments of SRI. KARAN TALWAR Advocate for the Petitioner, SRI. DOMINIC FERNANDES Advocate for the Respondent Nos.1 to 5, GP FOR COMMERCIAL TAX for the Respondent No.6 and SRI. N. BHUJANGA RAO (DEPUTY SOLICITOR GENERAL OF INDIA) Advocate for the Respondent No.7,

**W.P.No.7591 of 2024****Between:**

M/s. Kantar GDC India Pvt. Ltd, Rep. by its Authorised Signatory, Mr. Saibaba Reddy, 3rd and 7th floor, Orion Block, The V Ascendas IT Park, Plot No.17, Software Units Layout, Madhapur, Hyderabad – 500 081.

...Petitioner

**AND**

1. The Additional Commissioner, (Appeals-I), GST and Central Tax, 7th Floor, GST Bhavan, LB Stadium Road, Basheerbagh, Hyderabad – 500004.
2. The Deputy Commissioner of Central Tax, Gachibowli GST Division, Rangareddy Commissionerate, 10-3-301, 4th floor, Serene Heights, Humayun Nagar, Masab Tank, Hyderabad – 500028.
3. The Assistant Commissioner, Gachibowli GST Division, Rangareddy Commissionerate, 10-3-301, 4th floor, Serene Heights, Humayun Nagar, Masab Tank, Hyderabad – 500028.
4. The Commissioner, Central Taxes and Customs, Rangareddy GST Commissionerate, H.No.1-98/7/43, VIP Hills, Jaihind Enclave, Madhapur, Hyderabad – 500081.
5. State of Telangana, Represented by the Principal Secretary, Revenue Department (State Tax) Secretariat, Hyderabad – 500004.
6. Union of India, Ministry of Finance, Represented by its Secretary, North Block, New Delhi – 110001.

...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 a Writ of Mandamus declaring and setting aside the impugned Order-in-Appeal No.HYD-GST-RRC-APP1-23-24 dated 05.12.2023, as erroneous, passed without jurisdiction, arbitrary, illegal, passed in violation of principles of natural justice and mandatory procedure prescribed under law or to issue any other appropriate Writ or order.

**IA NO: 1 OF 2024**

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to stay the impugned Order-in-Appeal No.HYD-GST-RRC-APP1-23-24 dated 05.12.2023 and any coercive steps towards recovery of refund being taken against the Petitioner by the Respondents pursuant to the impugned Order in Appeal No.HYD-GST-RRC-APP1-23-24 dated 05.12.2023, pending disposal of WP.No.7591 of 2024, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated: 28.03.2024, 03.06.2024, 23.07.2024 and 04.09.2024 made in I.A.No.2 of 2024 and 17.10.2024, 28.11.2024, 12.12.2024, 09.01.2025, 20.02.2025 and 06.03.2025 made herein and upon hearing the arguments of M/s. KARAN TALWAR Advocate for the Petitioner, SRI. M.P. KASHYAP Advocate for the Respondent Nos.1 to 4, GP FOR COMMERCIAL TAX for the Respondent No.5 and SRI. N. BHUJANGA RAO (DEPUTY SOLICITOR GENERAL OF INDIA) for the Respondent No.6,

**W.P.No.7594 of 2024**

**Between:**

M/s. Kantar GDC India Pvt. Ltd, Rep. by its Authorised Signatory, Mr. Saibaba Reddy, 3rd and 7th floor, Orion Block, The V Ascendas IT Park, Plot No.17, Software Units Layout, Madhapur, Hyderabad – 500 081.

**...Petitioner**

**AND**

1. The Additional Commissioner, (Appeals-I), GST and Central Tax, 7th Floor, GST Bhavan, LB Stadium Road, Basheerbagh, Hyderabad – 500004.
2. The Deputy Commissioner of Central Tax, Gachibowli GST Division, Rangareddy Commissionerate, 10-3-301, 4th floor, Serene Heights, Humayun Nagar, Masab Tank, Hyderabad – 500028.
3. The Assistant Commissioner, Gachibowli GST Division, Rangareddy Commissionerate, 10-3-301, 4th floor, Serene Heights, Humayun Nagar, Masab Tank, Hyderabad – 500028.
4. The Commissioner, Central Taxes and Customs, Rangareddy GST Commissionerate, H.No.1-98/7/43, VIP Hills, Jaihind Enclave, Madhapur, Hyderabad – 500081.
5. State of Telangana, Represented by the Principal Secretary, Revenue Department (State Tax) Secretariat, Hyderabad – 500004.
6. Union of India, Ministry of Finance, Represented by its Secretary, North Block, New Delhi – 110001.

**...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 a Writ of Mandamus declaring and setting aside the impugned Order-in-Appeal No.HYD-GST-RRC-APP1-420/2023 dated 05.12.2023, as erroneous, passed without jurisdiction, arbitrary, illegal, passed in violation of principles of natural justice and mandatory procedure prescribed under law or to issue any other appropriate Writ or order.

**IA NO: 1 OF 2024**

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to stay the impugned Order-in-Appeal No.HYD-GST-RRC-APP1-420/2023 dated 05.12.2023 and any coercive steps towards recovery of refund being taken against the Petitioner by the Respondent pursuant to the impugned Order-in-Appeal No. HYD-GST-RRC-APP I - 420/2023 dated 05.12.2023, pending disposal of WP.No.7594 of 2024, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated: 28.03.2024, 03.06.2024, 23.07.2024 and 04.09.2024 made in I.A.No.2 of 2024 and 17.10.2024, 28.11.2024, 12.12.2024, 09.01.2025, 20.02.2025 and 06.03.2025 made herein and upon hearing the arguments of M/s. KARAN TALWAR Advocate for the Petitioner, SRI. M.P. KASHYAP Advocate for the Respondent Nos.1 to 4, GP FOR COMMERCIAL TAX for the Respondent No.5 and SRI. N. BHUJANGA RAO (DEPUTY SOLICITOR GENERAL OF INDIA) for the Respondent No.6,

**W.P.No.20273 of 2024****Between:**

M/s. Kantar GDC India Pvt. Ltd, Rep. by its Authorised Signatory, Mr.Saibaba Reddy, S/o Late Venkat Reddy, Office 1B, West Wing, 11th Floor, Block A, International Tech Park, Hitech City, Madhapur, Hyderabad – 500081.

**...Petitioner****AND**

1. The Joint Commissioner Appeals-I, GST and Central Tax, 7th Floor, GST Bhavan, LB Stadium Road, Basheerbagh, Hyderabad-500004.
2. The Deputy Commissioner of Central Tax, Gachibowli GST Division, Rangareddy GST Commissionerate, 10-3-301, 4th Floor, Serene Heights, Humayun Nagar, Masab Tank, Hyderabad-500028.
3. The Assistant Commissioner, Gachibowli GST Division, Rangareddy GST Commissionerate,10-3-301, 4th Floor, Serene Heights, Humayun Nagar, Masab Tank, Hyderabad-500028.
4. The Commissioner, Central Taxes and Customs, Rangareddy GST Commissionerate, H. No. 1-98/7/43, VIP Hills, Jaihind Enclave, Madhapur, Hyderabad 500081.
5. State of Telangana, Represented by the Principal secretary, Revenue Department (State Tax) Secretariat, Hyderabad - 500004.
6. Union of India, Ministry of Finance, Represented by its Secretary, North Block, New Delhi - 110001

**...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 a Writ of Mandamus or any other appropriate writ declaring and setting aside the impugned Order in Appeal No.HYD-GST-RRC-APP1-704-23-24 dated: 28.03.2024, as erroneous, passed without jurisdiction, arbitrary, illegal, passed in violation of principles of natural justice, is non-speaking, manifestly arbitrary and suffers from non-application of mind and mandatory procedure prescribed under law or to issue any other appropriate Writ or order.

**IA NO: 1 OF 2024**

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to stay the impugned Order-in-Appeal No.HYD-GST-RRC-APP1-704-23-24 dated 28/03/2024 and any coercive steps towards the recovery of the refund being taken against the Petitioner by the Respondents pursuant to the impugned Order in Appeal No.HYD-GST-RRC-APP1-704- 23-24 dated 28.03.2024, pending disposal of WP.No.20273 of 2024, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated: 31.07.2024, 04.09.2024, 17.10.2024 28.11.2024, 12.12.2024, 09.01.2025, 20.02.2025 and 06.03.2025 made herein and upon hearing the arguments of SRI. KARAN TALWAR Advocate for the Petitioner, Ms. D. PALLAVI Advocate for the Respondent Nos.1 to 4, GP FOR COMMERCIAL TAX for the Respondent No.5 and SRI. N. BHUJANGA RAO (DEPUTY SOLICITOR GENERAL OF INDIA) for the Respondent No.6,

**W.P.No.20274 of 2024**

**Between:**

M/s. Kantar GDC India Pvt. Ltd, Rep. by its Authorised Signatory, Mr. Saibaba Reddy, S/o Late Venkat Reddy, Office 1B, West Wing, 11th Floor, Block A, International Tech Park, Hitech City, Madhapur, Hyderabad – 500081.

**...Petitioner**

**AND**

1. The Joint Commissioner Appeals-I, GST and Central Tax, 7th Floor, GST Bhavan, LB Stadium Road, Basheerbagh, Hyderabad-500004.
2. The Deputy Commissioner of Central Tax, Gachibowli GST Division, Rangareddy Commissionerate, 10-3-301, 4th floor, Serene Heights, Humayun Nagar, Masab Tank, Hyderabad-500028.
3. The Assistant Commissioner, Gachibowli GST Division, Rangareddy Commissionerate, 10-3-301, 4th floor, Serene Heights, Humayun Nagar, Masab Tank, Hyderabad-500028.
4. The Commissioner, Central Taxes and Customs, Rangareddy GST Commissionerate, H. No. 1-98/7/43, VIP Hills, Jaihind Enclave, Madhapur, Hyderabad 500081.

5. State of Telangana, Represented by the Principal secretary, Revenue Department (State Tax) Secretariat, Hyderabad - 500004.
6. Union of India, Ministry of Finance, Represented by its Secretary, North Block, New Delhi - 110001

**...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 a Writ of Mandamus or any other appropriate writ declaring and setting aside the impugned Order-in-Appeal No. HYD-GST-RRC-APP1-681-23-24 dated 28.03.2024, as erroneous, passed without jurisdiction, arbitrary, illegal, passed in violation of principles of natural justice, is non-speaking, manifestly arbitrary and suffers from non-application of mind and mandatory procedure prescribed under law or to issue any other appropriate Writ or order as this Hon'ble High Court may deem fit and proper to the facts and in the circumstances of the case.

**IA NO: 1 OF 2024**

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to stay the impugned Order-in-Appeal No.HYD-GST-RRC-APP1-681-23-24 dated 28.03.2024 and any coercive steps towards the recovery of the refund being taken against the Petitioner by the Respondents pursuant to the impugned Order in Appeal No. HYD-GST-RRC-APP1-681-23-24 dated 28.03.2024, Pending disposal of WP 20274 of 2024, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated: 31.07.2024, 04.09.2024, 17.10.2024 28.11.2024, 12.12.2024, 09.01.2025, 20.02.2025 and 06.03.2025 made herein and upon hearing the arguments of SRI. KARAN TALWAR Advocate for the Petitioner, Ms. D. PALLAVI Advocate for the Respondent Nos.1 to 4, GP FOR COMMERCIAL TAX for the Respondent No.5 and SRI. N. BHUJANGA RAO (DEPUTY SOLICITOR GENERAL OF INDIA) for the Respondent No.6,

**W.P.No.26444 of 2025**

**Between:**

M/s. Kantar GDC India Pvt. Ltd, rep. by its Authorised Signatory, Mr. Saibaba Reddy, S/o Late Venkat Reddy, West Wing, 11th Floor, Office 1B, Block A International Tech Park, Hitech City, Shaikpet, Madhapur, Hyderabad, Rangareddy, Telangana 500 081

**Petitioners**

**AND**

1. Additional Commissioner of Appeals-I, Office of the Commissioner of Central Tax, 7th Floor, GST Bhavan, LB Stadium Road, Basheerbagh, Hyderabad-500004.
2. The Deputy Commissioner of Central Tax, Gachibowli CGST Division, Rangareddy CGST Commissionerate, 10-3-301, 4th Floor, Serene Heights, Humayun Nagar, Masab Tank, Hyderabad-500028.
3. Principal Commissioner of Central Tax, Rangareddy GST Commissionerate, GST Bhavan H.No.1-98/7/43, VIP Hills, Jaihind Enclave, Madhapur, Hyderabad - 500 081
4. State of Telangana, Represented by the Principal Secretary, Revenue Department (State Tax) Secretariat, Hyderabad -500004.
5. Union of India, Ministry of Finance, Represented by its Secretary, North Block, New Delhi - 110001

**...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 a Writ of Mandamus or any other appropriate writ declaring and setting aside the impugned Order-in-Appeal No. HYD-GST-RRC-APP1-485-24-25 dated 21.11.2024, as erroneous, passed without jurisdiction, arbitrary, illegal, passed in violation of principles of natural justice, is non-speaking, manifestly arbitrary, and suffers from non-application of mind and mandatory procedure prescribed under law, or to issue any other appropriate Writ or order.

**IA NO: 1 OF 2025**

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to stay the impugned Order-in-Appeal No. HYD-GST-RRC-APP1-485-24-25 dated 21.11.2024 and any coercive steps towards the recovery of the refund being taken against the Petitioner by the Respondents pursuant to the impugned Order-in-Appeal No. HYD-GST-RRC-APP1-485-24-25 dated 21.11.2024, pending disposal of WP.No.26444 of 2025, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated: 04.09.2025 made herein and upon hearing the arguments of SRI. KARAN TALWAR Advocate for the Petitioner, SRI. DOMINIC FERNANDES Advocate for the Respondent Nos.1 to 3, SRI. SWAROOP OORILLA, Special GP for the Respondent No.4 and SRI. N. BHUJANGA RAO (DEPUTY SOLICITOR GENERAL OF INDIA) for the Respondent No.5,

**W.P.No.26445 of 2025****Between:**

M/s. Kantar GDC India Pvt. Ltd, rep. by its Authorised Signatory, Mr. Saibaba Reddy, S/o Late Venkat Reddy, West Wing, 11th Floor, Office 1B, Block A International Tech Park, Hitech City, Shaikpet, Madhapur, Hyderabad, Rangareddy, Telangana 500 081

**...Petitioner****AND**

1. Additional Commissioner of Appeals-I, Office of the Commissioner of Central Tax, 7th Floor, GST Bhavan, LB Stadium Road, Basheerbagh, Hyderabad-500004.
2. The Deputy Commissioner of Central Tax, Gachibowli CGST Division, Rangareddy CGST Commissionerate, 10-3-301, 4th Floor, Serene Heights, Humayun Nagar, Masab Tank, Hyderabad-500028.
3. Principal Commissioner of Central Tax, Rangareddy GST Commissionerate, GST Bhavan H.No.1-98/7/43, VIP Hills, Jaihind Enclave, Madhapur, Hyderabad - 500 081
4. State of Telangana, Represented by the Principal Secretary, Revenue Department (State Tax) Secretariat, Hyderabad - 500004.
5. Union of India, Ministry of Finance, Represented by its Secretary, North Block, New Delhi - 110001.

**...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 a Writ of Mandamus or any other appropriate writ declaring and setting aside the impugned Order-in-Appeal No. HYD-GST-RRC-APP1-484-24-25 dated 21.11.2024, as passed without jurisdiction, arbitrary, illegal, passed in violation of principles of natural justice, is non-speaking, manifestly arbitrary, and suffers from non-application of mind and mandatory procedure prescribed under law, or to issue any other appropriate Writ or order.

**IA NO: 1 OF 2025**

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to stay the impugned Order-in-Appeal No. HYD-GST-RRC-APP 1-484-24-25 dated 21.11.2024 and any coercive steps towards the recovery of the refund being taken against the Petitioner by the Respondents pursuant to the impugned Order-in-Appeal No. HYD-GST-RRC-APP1-484-24-25 dated 21.11.2024., pending disposal of WP.No.26445 of 2025, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated: 04.09.2025 made herein and upon hearing the arguments of SRI. KARAN TALWAR Advocate for the Petitioner, SRI. DOMINIC FERNANDES Advocate for the Respondent Nos.1 to 3, SRI. SWAROOP OORILLA, Special GP for the Respondent No.4 and SRI. N. BHUJANGA RAO (DEPUTY SOLICITOR GENERAL OF INDIA) for the Respondent No.5,

**W.P.No.28441 of 2025**

**Between:**

M/s. Kantar GDC India Pvt. Ltd., Rep. by its Vice-President (Finance), Ms. Harini Saranyan, D/o Mr. Vasudevan Venkatachar, aged about 54 years, Office at West Wing, 11th Floor, Office 1B, Block A International Tech Park, Hitech City, Shaikpet, Madhapur, Hyderabad, Rangareddy, Telangana – 500 081.

**...Petitioner**

**AND**

1. The Additional Commissioner Appeals-I, GST and Central Tax, 7th Floor, GST Bhavan, LB Stadium Road, Basheerbagh, Hyderabad-500004.
2. The Deputy Commissioner of Central Tax, Gachibowli GST Division, Rangareddy Commissionerate, 10-3-301, 4th floor, Serene Heights, Humayun Nagar, Masab Tank, Hyderabad-500028.
3. The Commissioner of Central Tax Appeals-I, Hyderabad Zone, 7th Floor, GST Bhavan, LB Stadium Road, Basheerbagh, Hyderabad-500004.
4. State of Telangana, Represented by the Principal Secretary, Revenue Department (State Tax), Secretariat, Hyderabad - 500004.
5. Union of India, Ministry of Finance, Represented by its Secretary, North Block, New Delhi - 110001.

**...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 a Writ of Mandamus or any other appropriate writ declaring and setting aside the impugned Order-in-Appeal No. HYD-GST-RRC-APP1-486-24-25 dated 21/11/2024, as passed without jurisdiction, arbitrary, illegal, passed in violation of principles of natural justice, is non-speaking, manifestly arbitrary and suffers from non-application of mind and mandatory procedure prescribed under law or to issue any other appropriate Writ or order.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated: 22.09.2025 made herein and upon hearing the arguments of SRI. KARAN TALWAR Advocate for the Petitioner, SRI. DOMINIC FERNANDES Advocate for the Respondent Nos.1 to 3, SRI. SWAROOP OORILLA, Special GP for the Respondent No.4 and SRI. N. BHUJANGA RAO (DEPUTY SOLICITOR GENERAL OF INDIA) for the Respondent No.5,

**W.P.No.40050 of 2025**

**Between:**

M/s. Kantor GDC India Pvt. Ltd, Rep. by its Vice-President (Finance), Ms. Harini Saranyan, D/o Mr. Vasudevan Venkatachar, aged about 54 years, Office at West Wing, 11th Floor, Office 1B, Block A International Tech Park, Hitech City, Shaikpet, Madhapur, Hyderabad, Rangareddy, Telangana – 500 081.

**...Petitioner**

**AND**

1. The Assistant Commissioner Madhapur GST Division, Rangareddy Commissionerate, 10-3-301, 4th Floor, Serene Heights, Humayun Nagar, Masab Tank, Hyderabad-500028.
2. The Joint Commissioner Appeals-I, GST and Central Tax, 7th Floor, GST Bhavan, LB Stadium Road, Basheerbagh, Hyderabad-500004.
3. The Deputy Commissioner of Central Tax, Rangareddy Commissionerate, 10-3-301, 4th floor, Serene Heights, Humayun Nagar, Masab Tank, Hyderabad-500028.
4. The Commissioner of Central Taxes and Customs, Rangareddy GST Commissionerate, H. No. 1-98/7/43, VIP Hills, Jaihind Enclave, Madhapur, Hyderabad 500081.
5. State of Telangana, Represented by the Principal Secretary, Revenue Department (State Tax) Secretariat, Hyderabad - 500004.
6. Union of India, Ministry of Finance, Represented by its Secretary,

**...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 a Writ of Mandamus or any other appropriate writ, declaring and setting aside impugned Show Cause Notice No. 09/2025-26(AC)- Erroneous Refund dated 23.09.2025 issued by the Respondent No.1 as illegal, bad in law, without jurisdiction as it is issued without the authority of law or to issue any other appropriate Writ or order.

**IA NO: 1 OF 2025**

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to stay all further proceedings in the impugned Show Cause Notice No. 09/2025-26(AC)-Erroneous. Refund dated 23.09.2025 issued by the Respondent No.1, pending disposal of WP.No.40050 of 2025, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated: 31.12.2025 made herein and upon hearing the arguments of SRI. KARAN TALWAR Advocate for the Petitioner, SRI. DOMINIC FERNANDES Advocate for the Respondent Nos.1 to 4, SRI. SWAROOP OORILLA, Special GP for the Respondent No.5 and SRI. N. BHUJANGA RAO (DEPUTY SOLICITOR GENERAL OF INDIA) for the Respondent No.6, the Court made the following.

**ORDER:**

**Mr. Karan Talwar, learned counsel for the petitioner.**

**Mr. Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC), appears for Central Tax.**

**Ms. D. Pallavi, learned Senior Standing Counsel for CBIC appears for respondent Nos.1 to 4 in W.P.Nos.20273 and 20274 of 2024.**

**Ms. P. Subhashree Priyadarshani, learned counsel represents Mr. M. Vijay Kumar, learned Senior Standing for CBIC appears for respondent Nos.7 in W.P.Nos.2024, 2066 and 2090 of 2026.**

**Mr. T. Sanjay Reddy, learned Senior Standing Counsel appears for CBIC in W.P.No.26444 of 2025.**

**Pleadings are not yet complete in all the connected matters.**

**Counter affidavit has been filed in W.P.Nos.7591, 7594, 20273 and 20274 of 2024.**

**Learned Senior Standing Counsel for CBIC seek time to file counter affidavit.**

**Three weeks more time is allowed by way of last indulgence. Two weeks time thereafter is allowed to the petitioners to file reply.**

Interim order granted earlier in W.P.Nos.2024, 2066 and 2090 of 2026; 7591, 7594, 20273 and 20274 of 2024; 26444, 26445, 28441 and 40050 of 2025 to continue till the next date of hearing.

List these matters on 04.05.2026.

//TRUE COPY//

Sd/- N.CHANDRA SEKHAR RAO  
DEPUTY REGISTRAR

  
SECTION OFFICER

To,

1. One CC to SRI. KARAN TALWAR, Advocate [OPUC].
2. One CC to SRI. N. BHUJANGA RAO (DEPUTY SOLICITOR GENERAL OF INDIA), Advocate [OPUC].
3. Two CCs to GP FOR COMMERCIAL TAX, High Court for the State of Telangana at Hyderabad [OUT].
4. One spare copy

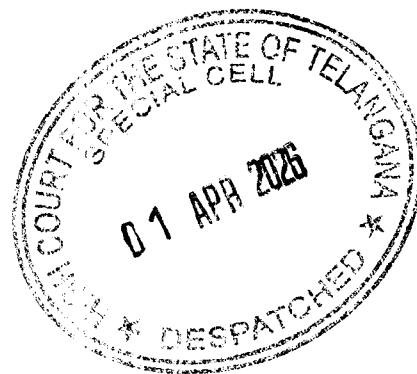
**HIGH COURT**

**HCJ & GMMJ**

**DATED:25/03/2026**

**LIST THESE MATTERS ON 04.05.2026**

**ORDER**



**WRIT PETITION NOs: 2024, 2066 AND 2090 OF 2026;  
7591, 7594, 20273 AND 20274 OF 2024;  
26444, 26445, 28441 AND 40050 OF 2025**

**INTERIM ORDER EXTENDED**