HIGH COURT FOR THE STATE OF TELANGANA

MAIN CASE No: W.P.No.4437 of 2026

PROCEEDING SHEET

Sl. No.	Date	ORDER	OFFICE NOTE
1.	13.02.2026	**HCJ (AKrS,J) & GMM,J** Mr. K.P.Amarnath Reddy, learned counsel appears for the petitioner. Mr. Swaroop Oorilla, learned Special Government Pleader for State Tax appears for the respondents. Petitioner has a plea against the rectification order dated 21.11.2025 that in view of the amendment introducing Section 16(5) of the Central Goods and Services Tax Act, 2017, petitioner who filed its rectification application on 31.03.2025 brought to the notice of the Proper Officer that the allegation of excess claim of ITC for the relevant financial year 2018-19 due to non-reflection thereof in the GSTR-2A return, which were autopopulated subsequently would not sustain. The Proper Officer, however, did not examine this issue in the light of the amendment that is in the nature of an Amnesty Scheme. As a result, petitioner would have to pay taxes and penalty to which it may not be liable. Learned Special Government Pleader for State Tax is allowed two weeks' time to obtain instructions on this issue. List the matter after two weeks. **HCJ (AKrS,J)** **GMM,J** KL	