

**HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD**

TUESDAY, THE THIRTY FIRST DAY OF MARCH
TWO THOUSAND AND TWENTY SIX

:PRESENT:

**THE HONOURABLE SRI JUSTICE P.SAM KOSHY
AND
THE HONOURABLE SRI JUSTICE NARSING RAO NANDIKONDA**

WRIT PETITION NO: 9515 OF 2026

Between:

M/s Arrow Cables Limited, Rep by its Managing Director , K.S. Varma s/o K.V.K.Raju, Age. 71 Years Having Registered Office at Flat No.106 Badam Sohana Apartments, Raj Bhavan Road, Somajiguda, Hyderabad - 500 082 Having Unit Address 8-39/1, Survey No.343 Bachupally, Medchal Malkajgiri District 500090.

Petitioner

AND

1. The State of Telangana, Rep by its Principal Secretary, Department of Commercial Taxes, Secretariat, Hyderabad
2. The Commissioner of Commercial Taxes, Department of Commercial Taxes, Nampally, Hyderabad
3. The Assistant Commissioner (ST), Department of Commercial Taxes, Khairatabad, Somajiguda- I Circle, Abids, Hyderabad.
4. The Commercial Tax Officer, Somajiguda Circle, Hyderabad.
5. The Commissioner of Industries, Chirag Ali Lane, Abids, Hyderabad, Telangana State.

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 Writ or Order or Direction more particularly one in the nature of writ of Mandamus declaring the action on the part of 3rd Respondent not considering the representations of the petitioner dated 28.02.2026 and 23.03.2026 and adjust the amount against SGST Credit Register Balance (Electronic Credit Ledger) available with the respondents and issuing Demand Notice Rc. No. TIN/36140213622 dated 20.03.2026 by the 3rd respondent to make payment within 3 days as illegal, arbitrary, unjust, and void apart from being violative of Articles 14, 19(1) and 21 of the Constitution of India and also the Principles of Natural Justice and consequently direct the respondents to adjust the demanded amount from the SGST Credit available with respondents.

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 pursuant to the Rc. No. TIN/36140213622 dated 20.03.2026 of the 3rd respondent, pending disposal of WP 9515 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 upon hearing the arguments of SRI KALAMATA RAGHU BABU Advocate for the Petitioner and SRI CHAITANYA KIRAN, AGP REPRESENTING SRI SWAROOP OORILLA, SPECIAL GP FOR STATE TAX for the Respondents No. 1 to 4 and GP FOR INDUSTRIES for the Respondent No.5, the Court made the following.

ORDER:

Learned counsel for the petitioner prays that given a reasonable time, the entire outstanding amount payable to the respondent Department as claimed through the impugned notice shall be cleared. However, the 3 days period of time given by the respondent authorities is too short period for the petitioner to arrange for the funds.

In view of the request made by learned counsel for the petitioner, let this matter now be taken up for hearing on 27.04.2026, by which time, the petitioner would show substantive compliance of the demand raised by the respondent – Department.

In the meanwhile, respondents also are restrained from taking coercive steps pursuant to the impugned notice.

Post the matter on 27.04.2026.

Sd/- T.SRINIVASA REDDY
ASSISTANT REGISTRAR

//TRUE COPY//


SECTION OFFICER

To,

1. The Principal Secretary, Department of Commercial Taxes, Secretariat, State of Telangana, Hyderabad
2. The Commissioner of Commercial Taxes, Department of Commercial Taxes, Nampally, Hyderabad
3. The Assistant Commissioner (ST), Department of Commercial Taxes, Khairatabad, Somajiguda- I Circle, Abids, Hyderabad.
4. The Commercial Tax Officer, Somajiguda Circle, Hyderabad.
5. The Commissioner of Industries, Chirag Ali Lane, Abids, Hyderabad, Telangana State.

(Addressees 1 to 5 BY SPAD)

6. One CC to SRI KALAMATA RAGHU BABU Advocate [OPUC]
7. Two CCs to SPECIAL GP FOR STATE TAX, High Court at Hyderabad. [OUT]
8. Two CCs to SPECIAL GP FOR INDUSTRIES, High Court at Hyderabad. [OUT]
9. Two spare copies

HIGH COURT

**PSK, J
&
NNR, J**

DATED :31/03/2026

POST THE MATTER ON 27.04.2026.

ORDER

WP.No.9515 of 2026

DIRECTION

