

**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: 15613 OF 2026

Between:

M/s R.K. Traders, 7-161, Shop No.1, Manchal Road, Ibrahimpatnam, Ranga Reddy District, Telangana, Rep. by its Proprietor Rajiya Sultana Syad.

.....PETITIONER

AND

1. The State of Telangana, Rep by its Principal Secretary, Commercial Tax Department, Dr. B.R. Ambedkar Telangana Secretariat , Hyderabad.
2. The Joint Commissioner (ST), Secunderabad Division, 5th Floor, C.T. Complex, Nampally, Hyderabad.
3. The State Tax Officer, Vanasthalipuram - I Circle, Saroornagar Division, Ranga Reddy District.
4. The Assistant Commissioner, Vanasthalipuram -1 Range, Saroornagar, Ranga Reddy District.

.....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, writ, order or direction especially one in the Nature of Writ of Mandamus declaring the action of the 2nd respondent in rejecting the Appeal vide Order No.ZD3602260366759 (ARN No.AD361125009375A) dt.17-02-2026 under sections 107 (1) and 107(4) of the SGST/CGST Act, 2017 is illegal, arbitrary and against the provisions of State Goods and Services Tax and Central Goods Services Act, 2017 and further declare the action of the 3rd respondent in directing the petitioner to pay

an amount of Rs.93,346/-including Tax, interest and penalty for the period from April, 2018 to March, 2019 vide show cause notice vide Ref.No. ZD3603250000533 dt.28-02-2025 without following due process and contrary to the State Goods and Services Tax and Central Goods Services Act, 2017 is also illegal and arbitrary and set aside the order passed by the 2nd respondent vide Order No.ZD3602260366759 (ARN No.AD361125009375A) dt.17-02-2026 under sections 107 (1) and 107(4) of the SGST/CGST Act, 2017 and consequently direct the respondents 2 and 3 to drop all further proceedings of the show cause/demand notice of the 3rd respondent vide Ref.No. ZD3603250000533 dt.28-02-2025 by allowing the appeal filed by the petitioner before the 2nd respondent in the interest of justice.

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 suspend the rejection order of the 2nd respondent passed in Order No.ZD3602260366759 (ARN No.AD361125009375A) dt.17-02-2026, pending disposal of the main writ petition.

I.A.NO:2 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 direct the respondents to drop all further proceedings of the show cause/demand notice vide Ref.No. ZD3603250000533 dt.28-02-2025 passed by the 3rd respondent in the interest of justice, pending disposal of the main writ petition.

Counsel for the Petitioner : SRI Y.BALA MURALI

**Counsel for the Respondents : SRI SWAROOP OORILLA, SPECIAL GOVT
PLEADER FOR STATE TAX**

The Court made the following ORDER

IN THE HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD

THE HON'BLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH
AND
THE HON'BLE SRI JUSTICE G.M.MOHIUDDIN

WRIT PETITION No.15613 of 2026

Dated: 06.05.2026

Between:

M/s. R.K.Traders

...Petitioner

and

The State of Telangana,
Rep. by its Principal Secretary,
Commercial Tax Department,
Dr.B.R.Ambedkar Telangana Secretariat,
Hyderabad,
and 3 others.

...Respondents

ORDER:

Learned counsel Sri Y.Bala Murali appears for the petitioner.

Sri Swaroop Oorilla, learned Special Government Pleader for
State Tax, appears for the respondents.

2. During the course of hearing, learned counsel for the parties
reached to a consensus. It is agreed that this writ petition may be

disposed of in terms of order passed in W.P.No.3600 of 2024, dated 22.02.2024.

3. Accordingly, as agreed, the Writ Petition is disposed of by directing the petitioner to deposit 10% of the tax liability as assessed by the Assessing Officer with the Department within four weeks from today. The petitioner shall approach the Goods and Services Tax Appellate Tribunal (hereinafter referred to as, "the Tribunal") within three months from the date of its constitution/establishment. The Tribunal shall decide the second appeal in accordance with law. Further, subject to depositing 10% of the tax liability within the aforesaid time, no coercive action be taken against the petitioner till the decision of the Tribunal in the second appeal. It is made clear that this Court has not expressed any opinion on the merits of the case. There shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

SD/- M. OSMAN ALI BAIG
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Principal Secretary, Commercial Tax Department, Dr. B.R. Ambedkar Telangana Secretariat, State of Telangana at Hyderabad.
2. The Joint Commissioner (ST), Secunderabad Division, 5th Floor, C.T. Complex, Nampally, Hyderabad.
3. The State Tax Officer, Vanasthalipuram - I Circle, Saroomagar Division, Ranga Reddy District.
4. The Assistant Commissioner, Vanasthalipuram -1 Range, Saroomagar, Ranga Reddy District.
5. One CC to SRI Y.BALA MURALI, Advocate [OPUC]
6. One CC to SRI SWAROOP OORILLA, SPECIAL GOVT PLEADER FOR STATE TAX, Advocate [OPUC]
7. Two CD Copies

(Signature)
SA

HIGH COURT

DATED: 06/05/2026

ORDER

WP.No.15613 of 2026



**DISPOSING OF THE W.P
WITHOUT COSTS.**

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11/05/26
K.S.