

**IN THE HIGH COURT FOR THE STATE OF TELANGANA  
AT HYDERABAD  
(Special Original Jurisdiction)**

**MONDAY, THE FOURTH DAY OF MAY  
TWO THOUSAND AND TWENTY SIX**

**PRESENT**

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

**WRIT PETITION NO: 14735 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.ZD3602260366395 (ARN No.AD3611250094100) 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.6,44,208/- from April, 2019 to March, 2020 vide show cause notice vide Ref.No. ZD3608241079551 dt.26-08-2024 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.ZD3602260366395 (ARN No.AD3611250094100) 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. ZD3608241079551 dt.26-08-2024 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.ZD3602260366395 (ARN No.AD3611250094100) 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. ZD3608241079551 dt.26-08-2024 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 HONOURABLE SRI JUSTICE P.SAM KOSHY  
AND  
THE HONOURABLE SRI JUSTICE NARSING RAO NANDIKONDA**

**Writ Petition No.14735 of 2026**

**Date of Order : 04.05.2026**

**BETWEEN :**

M/s.R.K. Traders

...Petitioner

Vs.

The Assessment Unit,  
and 3 others

...Respondents

**ORDER :** (per Hon'ble Sri Justice **P.SAM KOSHY**)

The instant Writ Petition has been filed by the petitioner under Article 226 of the Constitution of India praying the Court for issuance of a *Writ of Mandamus* by declaring the action of respondent No.2 in rejecting the Appeal vide Order No ZD3602260366395 ARN No.AD3611250094100, dated 17.02.2026 under Sections 107(1) and 107(4) of the SGST/CGST Act, 2017 as illegal, arbitrary and against the provisions of State Goods and Services Tax and Central Goods Services Act, 2017; to further declare the action of respondent No.3 in directing the petitioner to pay an amount of Rs.6,44,208/ from April, 2019 to March, 2020 vide Show-Cause notice vide Ref.No.

ZD3608241079551, dated 26.08.2024, without following due process and contrary to the State Goods and Services Tax and Central Goods Services Act 2017 as also illegal, arbitrary and to set aside the order passed by respondent No.2 *vide* Order No ZD3602260366395 ARN No.AD3611250094100 dated 17.02.2026 under Sections 107(1) and 107(4) of the SGST/CGST Act 2017; and consequently to direct respondent Nos.2 and 3 to drop all further proceedings of the show cause/demand notice passed by respondent No.3 *vide* Ref.No.ZD3608241079551 dated 26.08.2024 by allowing the appeal filed by the petitioner before respondent No.2.

**2.** Heard Mr. Y. Bala Murali, learned counsel for the petitioner; and Mr.Swaroop Oorilla, learned Special Government Pleader for State Tax, for the respondents.

**3.** During the course of hearing, learned counsel on either side reached to a consensus that, the instant writ petition may be disposed of in terms of order passed by a Division Bench of this Court in Writ Petition No.3600 of 2024, dated 22.02.2024.

**4.** Accordingly, as agreed, the instant Writ Petition stands disposed of by directing the petitioner herein to deposit 10% of the tax liability as assessed by the Assessing Officer with the Department within four weeks from to-day. The petitioner shall approach the Goods and

Services Tax Appellate Tribunal (hereinafter referred to as, "the Tribunal") for filing an appeal; and upon such filing of an appeal before the learned Tribunal, the Tribunal shall decide the appeal in accordance with law.

5. Further, subject to depositing 10% of the tax liability within the aforesaid time, no coercive action shall be taken by the respondents against the petitioner till outcome of the decision of the Tribunal in the appeal preferred by the petitioner. It is made clear that this Court has not expressed any opinion on the merits of the case.

6. With these observations, the Writ Petition stands disposed of. No costs.

7. As a sequel, miscellaneous applications pending, if any, shall stand closed.

//TRUE COPY//

SD/-T. SRIDEVI  
ASSISTANT REGISTRAR

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, Saroornagar Division, Ranga Reddy District.
4. The Assistant Commissioner, Vanasthalipuram -1 Range, Saroornagar, Ranga Reddy District.
5. One CC to SRI Y.BALA MURALI, Advocate [OPUC]
6. Two CC to SRI SWAROOP OORILLA, SPECIAL GOVT PLEADER FOR STATE TAX, Advocate [OUT]
7. Two CD Copies

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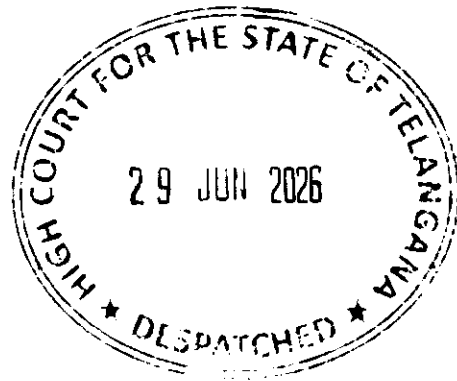
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**HIGH COURT**

**DATED: 04/05/2026**

**ORDER**

**WP.No.14735 of 2026**



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

(10) NT  
19/6/26.