HIGH COURT FOR THE STATE OF TELANGANA

MAIN CASE No: W.P.No.12029 of 2026

PROCEEDING SHEET

Sl. No.	Date	ORDER	OFFICE NOTE
1.	21.04.2026	**HCJ (AKrS,J) & GMM,J** Mr. P. Gautham Rao, learned counsel for the petitioner. Mr. B. Narasimha Sharma, learned Additional Solicitor General of India representing Mr. N.Bhujanga Rao, learned Deputy Solicitor General of India, appears for respondent No.1. Mr. D. Raghavendar Rao and Mr. Dominic Fernandes, learned Senior Standing Counsels for Central Board of Indirect Taxes and Customs appear for respondent Nos.2 and 3. Mr. V. Siddhartha Goud, learned counsel represents Mr. V. Narasimha Goud, learned Standing Counsel for the Hyderabad Metropolitan Development Authority appears for respondent Nos.4 and 5. In the present writ petition, the petitioner has challenged order-in-original, dated 17.12.2025 and the show cause notice dated 18.09.2025 as *ultra vires* the Central Goods and Services Tax Act, 2017 (for short, “the Act”) and inconsistent with Notification No.12/2017-Central Tax (Rate) as amended by Notification No.32/2017-Central Tax (Rate), dated	Transferred to i/o folder, before corrections, if any.

		13.10.2017. The petitioner has also assailed the penalty imposed in the impugned order under Section 73(9) read with Section 122(2)(a) of the Act, as arbitrary, illegal and unconstitutional. It is pointed out by the learned counsel for the petitioner that the present proceedings relate to the period January, 2022 to December, 2022. The petitioner had earlier approached this Court in W.P.No.29522 of 2025 challenging the show cause notice dated 30.08.2023, order dated 22.01.2025 and circular dated 17.06.2021 covering the period July, 2017 to December, 2021. This Court though had granted interim protection subject to deposit of 10% of the tax demand, but the same has been stayed by the Hon'ble Apex Court by interim order dated 26.11.2025 passed in S.L.P.No.33866 of 2025. Notices have been issued in the pending Special Leave Petition. Learned counsel for the respondents have taken a plea of alternative remedy, but does not dispute that on the same issue a challenge is pending before this Court in W.P.No.29522 of 2025 by the same party in respect of which the interim direction for pre-deposit by this Court has been stayed by the Hon'ble Apex Court. In such circumstances, let the instant writ petition be tagged along with W.P.No.29522 of 2025. Counter affidavits be filed within a period of three weeks in the present case. List the matter after three weeks.	

		In view of the interim order passed by this Court and the interim order passed by the Hon'ble Apex Court where the condition of pre-deposit has been stayed, there shall be interim stay of impugned demand during the pendency of the writ petition. **HCJ (AKrS,J)** **GMM,J** ES	