

HIGH COURT FOR THE STATE OF TELANGANA

MAIN CASE No: W.P.No.15437 of 2026

PROCEEDING SHEET

Sl. No.	Date	ORDER	OFFICE NOTE
2.	18.06.2026	<u>H CJ (AKrS,J) & GMM,J</u> Ms. D. Kalyani, learned counsel represents Mr. N. Siva Kumar, learned counsel for the petitioner. Mr. Swaroop Oorilla, learned Special Government Pleader appears for State Tax. The petitioner's case is that the entire demand in Form GST DRC-07 was voluntarily paid through GST DRC-03A. Therefore, the pre-deposit of Rs.32,538/-, against the outstanding demand of Rs.3,25,377/-, at the time of filing of appeal, which was dismissed on the ground of limitation, ought to have been refunded to the petitioner, but respondent No.3 vide refund rejection order dated 09.03.2026 impugned herein has wrongly rejected it. A perusal of the refund rejection order does not clarify as to how after voluntary payment of demand raised in Form GST DRC-07 through Form GST DRC-03A, the amount of pre-deposit said to have been paid in excess separately at the time of filing of appeal would still be adjusted against the petitioner's demand. List the matter on 29.06.2026 for instructions. _____ H CJ (AKrS,J) _____ GMM,J MD	Transferred to i/o folder, before corrections, if any.