HIGH COURT FOR THE STATE OF TELANGANA

MAIN CASE No: Writ Petition Nos.15196 & 15209 of 2026

PROCEEDINGS SHEET

Sl. No.	Date	ORDER	OFFICE NOTE
1.	05.05.2026	**PSK,J & NNR,J** Counsel for the petitioner: Mr. K.P.Amarnath Reddy Counsel for respondents: Mr. Swaroop Oorilla, learned Special Government Pleader for State Tax Dominic Fernandes (senior standing counsel for CBIC) (R5) N.Bhujanga Rao, learned Deputy Solicitor General of India (R4) Mr. K.P.Amarnath, learned counsel appears for the petitioner. Mr. Swaroop Oorilla, learned Special Government Pleader for State Tax appears for respondent Nos. 1 to 3. The present writ petition seeks to challenge Entry 17(viii) of Notification No.11/2017-Central Tax (rate) dated 28.06.2017 as amended from time to time, read with Entry 257 of the Annexure thereto and corresponding State Tax Notification in G.O.Ms.No.110 dated 29.06.2017 to the extent it seeks to levy GST on the amounts deducted towards Royalty/Seigniorage, DMF as unconstitutional, without authority of law and violative of Articles 14, 19(1)(g) and 265 of the Constitution of India. The petitioner has preferred the writ petition also assailing the order passed in appeal dated 06.12.2025 affirming the order-in-original dated 29.06.2024, the Summary of the order in Form GST DRC-07 of the same	Transferred to i/o folder, before corrections, if any.

date, which is for the period 2020-21 as it levies tax and penalty on the supply of services by way of granting mineral exploration and mining rights on the tax payer who has paid certain amounts to carry on quarrying operations on payment of Seigniorage and other charges to the Government in the name of Royalty/Seigniorage charges at the rate of 18% on Royalty amounts under RCM under Section 74 of the Central Goods and Services Tax Act, 2017/State Goods and Services Tax, 2017though the GST on Royalty is not payable.

Learned counsel for the petitioner submits that similar issue is pending before this Court in W.P.No.32794 of 2023 and other analogous cases in which an interim order has been passed by this Court, which continues till date. It is prayed that the matter may be tagged along with the said batch and interim order in similar terms may be granted.

Learned Special Government Pleader for respondent Nos.1 to 3 also submits that the issue involved in this writ petition is identical to W.P.No.32794 of 2023 and batch. This Court has adjourned the matter sine die in view of the pendency of the Transfer Petitions pending before the Apex Court. He submits that in maintaining parity, similar interim order can be passed in this case as well.

Let counter affidavit be filed in three weeks.

List the matter along with W.P.No.37599 of 2025 and batch.

Maintaining parity with the batch of other cases, there shall be interim suspension as prayed for till the next date of hearing.

Registry is directed to print the name of Mr. B. Raghavendra Rao, learned Standing Counsel for CBIC appearing for respondents by the next date of hearing.

PSK,J

NNR,J

VJB/SHA