

HIGH COURT FOR THE STATE OF TELANGANA

MAIN CASE No: W.P.No.17727 of 2026

PROCEEDING SHEET

Sl. No.	Date	ORDER	OFFICE NOTE
1.	11.06.2026	<u>HCJ (AKrS,J) & GMM,J</u> Mr. P. Venkata Prasad, learned counsel represents M/s. P.V. Prasad Associates, for the petitioner. Mr. Swaroop Oorilla, learned Special Government Pleader for State Tax, appears for respondent Nos.1 to 3. Petitioner has set up a case after availing the appeal remedy also that Input Tax Credit has been denied on account of the supplier-side reporting errors despite genuineness of transactions, receipt of goods and payment of tax being undisputed. Therefore, the impugned order-in-original dated 31.08.2024 and order-in-appeal dated 11.12.2025 are contrary to Section 16(2)(c) of the Central Goods and Services Tax Act, 2017 binding CBIC Circular No.183/15/2022-GST dated 27.12.2022 and settled judicial precedents. Learned counsel for the petitioner submits that the error came to the notice of the petitioner only upon issuance of the show cause notice. The suppliers-respondent Nos.4 to 13 have also given declaration of receipt of goods and clarified the reporting errors in their Form GSTR-1 statements. Learned counsel for the petitioner has also impleaded the GSTIN for the purpose of opening of the portal to allow the suppliers to rectify their errors so that Input Tax Credit genuinely available to the petitioner should not be denied entailing imposition of tax, interest and penalty upon the petitioner. Petitioner has also relied upon a decision of the Jharkhand High Court rendered in the case of Mahalaxmi Infra Contract	

		Ltd. v. GST Council [2022 (67) G.S.T.L. 140 (Jhar.)]. Issue notice on respondent Nos.4 to 13 and respondent No.14-GSTIN also. Learned Special Government Pleader for State Tax is allowed four weeks' time to obtain instructions. List the matter after four weeks. Meanwhile, subject to deposit of 10% of the liability, no coercive steps be taken against the petitioner pursuant to the impugned orders. H CJ (AKrS,J) GMM,J KL	
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