HIGH COURT FOR THE STATE OF TELANGANA

MAIN CASE No: W.P.No.18941 of 2026

PROCEEDINGS SHEET

Sl. No.	Date	ORDER	OFFICE NOTE
1.	22.06.2026	**HCJ (AKrS, J) & GMM,J** Mr. Rohan Aloor, learned counsel for the petitioner. Mr. D. Raghavendra Rao, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC) appears for respondent Nos.1 to 3. Learned counsel for the petitioner submits that the petitioner is a sub-sub-contractor of one M/s. Mega Engineering and Infrastructure Limited (MEIL), which is providing its services for construction of Lift Irrigation System, Pump House works, excavation, PCC and RCC works and allied works for Kaleshwaram Irrigtion Project. As per Notification No.20 of 2017-Central Tax (Rate) dated 22.08.2017 services in a composite supply of works contract relating to execution of canal, dam or other irrigation works are exigible to 6% tax each under Central Goods and Services Tax Act, 2017 and Telangana Goods and Services Tax Act, 2017. Petitioner has discharged its tax liability to the extent of 12%, but by the impugned order-in-original, respondent No.1 has categorized the services provided by the petitioner as a sub-contractor under Sl.No.3(ii) of Notification No.11 of 2017 dated 28.06.2017 as amended which attracts GST @	Transferred to i/o folder, before corrections, if any.

18%.

Learned counsel for the petitioner submits that similar issue is pending before this Court in a batch of writ petitions in W.P.No.26022 of 2024 and batch wherein vide interim order dated 03.12.2024 this Court has directed that no coercive steps be taken against the petitioners therein pursuant to the impugned order-in-original. It is submitted that the instant case may also be tagged along with the batch and similar interim protection be granted pending the final decision in the matter.

Learned Senior Standing Counsel for CBIC does not dispute that the present writ petitioner is also one of the sub-contractors, who is not directly supplying services to the State Government, and therefore, the issue involved in the present case is also the same as in the batch led by W.P.No.26022 of 2024, wherein an interim relief has been granted.

Two weeks time is granted for filing counter affidavit and one week thereafter is granted for filing reply.

List the matter along with W.P.No.26022 of 2024.

In the meantime, no coercive steps be taken pursuant to the impugned orders.

HCJ(AKrS, J)

GMM,J

MD