HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD
MONDAY, THE TWENTY SECOND DAY OF JUNE
TWO THOUSAND AND TWENTY SIX
:PRESENT:
THE HONOURABLE THE CHIEF JUSTICE APARESH KUMAR SINGH
AND
THE HONOURABLE SRI JUSTICE G.M. MOHIUDDIN
WP NO: 18941 OF 2026

Between

M/s. MKS Constro Venture Private Limited, 8-2-603/M/5, Mithila Nagar, Road No.16, Banjara Hills, Hyderabad, Telangana - 500034, rep. by its authorized signatory Firdos Khan Pathan, S/o. Waheed Khan Pathan, aged about 48 years,

.....PETITIONER

AND

1. The Assistant Commissioner of Central Tax, Ameerpet GST Division, Hyderabad GST Commissionerate, Hyderabad.

- The Principal Commissioner of Central Tax, Hyderabad GST Commissionerate, Hyderabad.

2. The Additional Commissioner (Appeals-I), O/o. the Commissioner of Customs and Central Tax, Appeals-1 Commissionerate, Opp. L.B. Stadium, Basheerbagh, Hyderabad - 500 004.

3. The Union of India, rep. by its Secretary, Department of Finance, New Delhi - 110001.

.....RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue a writ order or direction, more particularly one in the nature of writ of mandamus, declaring the impugned Order-in-Appeal No. HYD-GST-RRC-APP1-483-25-26, dated 24-01-2026, passed by the 3rd respondent and Order-in-Original No. 117/2024-25-GST-AC, dated 01-01-2025 and Form DRC 07 bearing reference number ZD360225011926H dated 05-02-2025 passed by the 1St respondent and any other consequential orders passed, as being illegal, arbitrary, without jurisdiction, without any authority of law and passed in violation of principles of natural justice and violative of Articles 14, 19 and 265 of the Constitution of India and consequently set-aside the said orders.

I.A. NO: 1 OF 2026

Petition under Section 151 of C.P.C praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to stay the operation of impugned Order-in-Appeal No. HYD-GST-RRC-APP1-483- 25-26, dated 24-01-2026, passed by the 3rd respondent and Order-in-Original No. 117/2024-25-GST-AC, dated 01-01-2025 and Form DRC 07 bearing reference number ZD360225011926H dated 05-02¬2025 passed by the 1st respondent, pending disposal of WP No 18941 of 2026, on the file of the High Court.

The petition coming on for hearing, upon perusing the petition and the affidavit filed in support thereof and upon hearing the arguments of SRI ROHAN ALOOR Advocate for the Petitioner, SRI D RAGHAVENDRA RAO SR SC FOR CBIC for the Respondent Nos. 1 to 3 and Sri N Bhujanga Rao, Deputy Solicitor General of India, for the respondent No.4, the Court made the following.

ORDER

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 @ 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.

Sd/- K.BHAVANI SWAMY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Assistant Commissioner of Central Tax, Ameerpet GST Division, Hyderabad GST Commissionerate, Hyderabad.[By SPAD]
2. The Principal Commissioner of Central Tax, Hyderabad GST Commissionerate, Hyderabad.[By SPAD]
3. The Additional Commissioner (Appeals-I), O/o. the Commissioner of Customs and Central Tax, Appeals-1 Commissionerate, Opp. L.B. Stadium, Basheerbagh, Hyderabad - 500 004.[By SPAD]
4. The Secretary, Department of Finance, Union of India, New Delhi - 110001.[By SPAD]
5. One CC to Sri. ROHAN ALOOR Advocate [OPUC]
6. The Section Officer, Writ (Non Service), High Court at Hyderabad.
7. One spare copy

HIGH COURT

HC, J
&
GMM, J

DATED: 22-06-2026

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

ORDER

WP.No.18941 of 2026

DIRECTION