HIGH COURT FOR THE STATE OF TELANGANA

MAIN CASE No: W.P.No.20455 of 2026

PROCEEDING SHEET

Sl. No.	Date	ORDER	OFFICE NOTE
1.	02.07.2026	**HCJ (AKrS,J) & GMM,J** Mr. K.P.Amarnath Reddy, learned counsel appears for the petitioner. Mr. Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC) appears for respondent Nos.1 and 2. The impugned order-in-original dated 18.10.2025 passed by respondent No.1 imposing tax, interest and penalty for a composite period 2018-19 to 2022-23 is under challenge also on the ground that the Proper Officer has invoked both the provisions of Sections 73 and 74 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as 'the CGST Act'), which require different ingredients to be satisfied. It is submitted that the Proper Officer has invoked Section 74 of the CGST Act for the purposes of having the benefit of extended period of limitation for the years 2018-19 to 2020-21. It is submitted that similar challenge to a composite proceeding both under Sections 73 and 74 of the CGST Act is pending before this Court in W.P.No.894 of 2026 where interim stay on impugned demand has also been ordered. Therefore, same interim order may be passed in favour of the petitioner, pending decision in the writ petition. Learned Senior Standing Counsel for CBIC is allowed time to seek instructions and file counter affidavit within three weeks. Petitioner may also in the meantime file reply	

affidavit to the counter affidavit.

List this case along with W.P.No.894 of 2026 on 30.07.2026.

Learned Senior Counsel for the CBIC shall complete the pleadings in the connected matters also one week before that date so that the issue can be heard and decided at an early date.

In the meantime, there shall be stay on the impugned demand.

HCJ (AKrS,J)

GMM,J

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