HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD
THURSDAY, THE SECOND DAY OF JULY
TWO THOUSAND AND TWENTY SIX
:PRESENT:
THE HONOURABLE THE CHIEF JUSTICE APARESH KUMAR SINGH
AND
THE HONOURABLE SRI JUSTICE G.M. MOHIUDDIN
WP NO: 20455 OF 2026

Between

M/s. Sri Ganesh Electricals, rep. by its Proprietor, Mr. Veeranjaneyulu Puppala, Plot No.C-15, Kushaiguda, Hyderabad, Medchal Malkajgiri, Telangana-500 062.

.....PETITIONER

AND

1. Superintendent of Central Tax, Kapra Range, Kapra GST Division, Secunderabad Commissionerate, 3/4/229/1 NR, 1St Floor, Elegant Maharaja, Ramanthapur, Hyderabad-500 013.
2. Superintendent of Central Tax, Circle II, Office of the Commissioner of Central Tax and GST, Hyderabad Audit-II Commissionerate, Group 21, 1-98/B/20, 21, Sanvi Yamuna Pride, Krithika Layout, Madhapur, Hitech City, Hyderabad-500 081.
3. Union of India, rep. by its Principal Secretary, Government of India, Ministry of Finance, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110 001.

.....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 of Mandamus or any other appropriate writ or order or direction setting aside the Order-in-Original dated 18.10.2025 passed by the 1st Respondent levying tax and penalty of Rs.28,34,417/- under Section 73 and 74 of the Central Goods and Services Tax Act, 2017 and the Telangana Goods and Services Tax Act, 2017 for the years 2018-19 to 2022-23 as being illegal, without jurisdiction, barred by limitation and contrary to the law laid down by the Hon'ble Courts.

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 grant stay of all further proceedings pursuant to the impugned order dated 18.10.2025 passed by the 1st Respondent for the years 2018-19 to 2022-23 under the Central Goods and Service Tax Act, 2017 and the Telangana Goods and Services Tax Act, 2017, pending disposal of WP No 20455 of 2026, on the file of the High Court.

The petition coming on for hearing, upon perusing the petition and the grounds filed in support thereof and upon hearing the arguments of SRI K P AMARNATH REDDY Advocate for the Petitioner, SRI DOMINIC FERNANDES SENIOR STANDING COUNSEL FOR CBIC for the Respondent Nos. 1 & 2 and SRI N BHUJANGA RAO, Deputy Solicitor General of India, for the respondent No.3, the Court made the following.

ORDER

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.

Sd/- M.OSMAN ALI BAIG
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. Superintendent of Central Tax, Kapra Range, Kapra GST Division, Secunderabad Commissionerate, 3/4/229/1 NR, 1St Floor, Elegant Maharaja, Ramanthapur, Hyderabad-500 013.[By SPAD]
2. Superintendent of Central Tax, Circle II, Office of the Commissioner of Central Tax and GST, Hyderabad Audit-II Commissionerate, Group 21, 1-98/B/20, 21, Sanvi Yamuna Pride, Krithika Layout, Madhapur, Hitech City, Hyderabad-500 081.[By SPAD]
3. The Principal Secretary, Government of India, Ministry of Finance, 3rd Floor, Jeevan Deep Building, Sansad Marg, Union of India, New Delhi-110 001.[By SPAD]
4. One CC to Sri. K P AMARNATH REDDY Advocate [OPUC]
5. One spare copy

HIGH COURT

HC, J
&
GMM, J

DATED: 02-07-2026

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

ORDER

WP.No.20455 of 2026

STAY