

**IN THE HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD
(Special Original Jurisdiction)**

**THURSDAY, THE TWENTY FIRST DAY OF AUGUST
TWO THOUSAND AND TWENTY FIVE**

PRESENT

**THE HONOURABLE SRI JUSTICE P.SAM KOSHY
AND**

THE HONOURABLE SRI JUSTICE SUDDALA CHALAPATHI RAO

WRIT PETITION NO: 24596 OF 2025

Between:

Thermax Instrumentation Limited, Hitech City, Madhapur, Hyderabad Represented
by Head - Indirect Taxation Mr. Prakash D. More

.....PETITIONER

AND

1. The Assistant Commissioner (ST), Hydernagar II Circle, 5th Floor, South Wing, Gaganvihar Building, Nampally, Hyderabad - 500001.
2. The Joint Commissioner State Tax, Hyderabad (Rural) Division, 6th Floor, Gaganvihar Building, Nampally, Hyderabad - 500001.
3. The Joint Commissioner State Tax, Karimnagar Division, C.T Complex, Nampally, Hyderabad - 500001.
4. The Commissioner of Commercial Taxes, C.T Complex, Nampally, Hyderabad - 500001.
5. The Principal Secretary, Department of Finance, Government of Telangana. B R Ambedkar Secretariat Hyderabad, Telangana.
6. State of Telangana, Represented by the Principal Secretary Department of Revenue (Commercial Taxes), B R Ambedkar Secretariat Hyderabad, Telangana.

.....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 particularly one in the nature of WRIT OF MANDAMUS. (a) Directing Respondent No.1 to compute the interest on the amount of Rs.1,98,03,567/- in accordance with the Section 38 and Section 39 of

Telangana Value Added Tax Act, 2005 along with cost payable to the Petitioner, (b). directing Respondent No.5 to process and grant the lawful disbursement of principal amount of Rs.1,98,03,567/- along with interest in accordance with the Section 38 and Section 39 of Telangana Value Added Tax Act, 2005, along with cost payable to the Petitioner, (C). directing the Respondents to pay interest on the delay in processing the rightful interest of the Petitioner.

I.A.NO:1 OF 2025

Petition Under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to direct the Respondents to disburse refund of Rs.1,98,03,567/- due under the Telangana VAT Act, 2005, without interest.

**Counsel for the Petitioner : Ms. ANUSHKA RASTOGI, LEARNED COUNSEL
REPRESENTING SRI LAKSHMI KUMARAN SRIDHARAN**

**Counsel for the Respondent Nos.1 to 4 & 6 : SRI T.CHAITANYA KIRAN,
LEARNED ASSISTANT G.P FOR COMMERCIAL TAX**

**Counsel for the Respondent No.5 : SRI RAM SHANKER SHARMA, AG.P FOR
FINANCE AND PLANNING**

The Court made the following ORDER

**THE HONOURABLE SRI JUSTICE P.SAM KOSHY
AND
THE HONOURABLE SRI JUSTICE
SUDDALA CHALAPATHI RAO**

W.P.No.24596 of 2025

ORDER: *(per Hon'ble Sri Justice P.Sam Koshy)*

Heard Ms. Anushka Rastogi, learned counsel representing Mr.Lakshmi Kumaran Sridharan, learned counsel for the petitioner, Mr. T. Chaitanya Kiran, learned Assistant Government Pleader for State Tax representing the learned Special Government Pleader for State Tax for respondent Nos.1 to 4 and 6 and Mr. Ram Shanker Sharma, learned Assistant Government Pleader for Finance and Planning for respondent No.5. Perused the record.

2. The instant is a writ petition which has been filed seeking for an appropriate direction to the respondents for complying with the order of the Division Bench of this Court in W.P.No.294 of 2010 so far as release of the tax along with interest is concerned.

3. Today, when the matter is taken up for hearing, the learned Assistant Government Pleader for Finance and Planning and also the Assistant Government Pleader for State Tax submits that the principal amount has already been disbursed to the petitioner

vide transaction dated 20.08.2025 and as such, the entire principal amount of Rs.1,98,03,567/- has been released to the petitioner.

4. In view of the same, we are of the considered opinion that the substantial grievance of the petitioner stands redressed. However, the learned counsel for the petitioner submits that their claim, so far as interest part is concerned, is still to be considered by the respondents. The learned counsel for the petitioner also drew the attention of the Court to the order dated 27.11.2024 passed by the Division Bench of this Court in W.P.No.294 of 2020, whereby the respondent/State Government was directed to compute the interest payable to the petitioner within a period of sixty (60) days, which till date has not been finalized.

5. The learned counsel representing the State Tax submits that the computation part is already in the process and the same shall be finalized soon and necessary payment so far as the interest part is concerned would be released to the petitioner at the earliest in about four (4) weeks' time.

6. In view of the same, we do not find any good reason to keep the writ petition pending. However, we make it clear that since the

State counsels had assured the Court of computation of interest and also releasing of the payment of interest to the petitioner within four (4) weeks, we expect the State Government to comply with the same without any further delay within four (4) weeks time that they have sought, failing which this Court would be compelled to pass adverse orders against the erring officials and also penalizing the State Government for the delayed part of the payment.

7. The writ petition is accordingly disposed of. There shall be no order as to costs.

Consequently, miscellaneous petitions pending, if any, shall stand closed.

//TRUE COPY//

SD/-M. NAGAMANI
ASSISTANT REGISTRAR

SECTION OFFICER

To

1. The Assistant Commissioner (ST), Hydernagar II Circle, 5th Floor, South Wing, Gaganvihar Building, Nampally, Hyderabad - 500001.
2. The Joint Commissioner State Tax, Hyderabad (Rural) Division, 6th Floor, Gaganvihar Building, Nampally, Hyderabad - 500001.
3. The Joint Commissioner State Tax, Karimnagar Division, C.T Complex, Nampally, Hyderabad - 500001.
4. The Commissioner of Commercial Taxes, C.T Complex, Nampally, Hyderabad - 500001.
5. The Principal Secretary, Department of Finance, Government of Telangana. B R Ambedkar Secretariat Hyderabad, Telangana.
6. The Principal Secretary, Department of Revenue (Commercial Taxes), B R Ambedkar Secretariat State of Telangana at Hyderabad, Telangana.
7. Two CC's to A.G.P FOR FINANCE AND PLANNING, High Court for the State of Telangana at Hyderabad. (OUT)
8. One CC to SRI LAKSHMI KUMARAN SRIDHARAN, Advocate [OPUC]
9. Two CC's to LEARNED ASSISTANT G.P FOR COMMERCIAL TAX, Advocate [OUT]
10. Two CD Copies

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HIGH COURT

DATED:21/08/2025



ORDER

WP.No.24596 of 2025

**DISPOSING OF THE W.P
WITHOUT COSTS.**

(14)
kpr
8/9/25