

**HIGH COURT FOR THE STATE OF TELANGANA  
AT HYDERABAD**

THURSDAY, THE TWENTY SIXTH DAY OF FEBRUARY ✓  
TWO THOUSAND AND TWENTY SIX ✓

**:PRESENT:**

**THE HONOURABLE THE CHIEF JUSTICE APARESH KUMAR SINGH  
AND  
THE HONOURABLE SRI JUSTICE G.M. MOHIUDDIN ✓**

**WRIT PETITION NO: 5940 OF 2026 ✓**

**Between:**

M/s. Mangalya Shopping Mall, rep. by its Partner, Mrs. Sravanthi Pulluru, 2-4-617/4/1, Ram Nagar, Old Bus Depot, Hanumakonda, Warangal.

**Petitioner**

**AND**

1. Deputy Commissioner (State Tax), Warangal STU-1, Warangal Division, Warangal.
2. State of Telangana, rep. by its Chief Secretary and Special Chief Secretary to Government (FAC), State Tax Department, Secretariat, Hyderabad.
3. Union of India, rep. by its Secretary, Ministry of Finance, Jeevan Deep Building, 3rd Floor, 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 adjudication order dated 20.8.2025 passed by the 1st Respondent under Section 73 of the GST Act for the year 2018-19 as being arbitrary, in violation of principles of natural justice and Sections 75(7) and 73(9) besides being passed in gross disregard to the judgments of the Hon'ble Supreme Court in the cases of Bharati Airtel Limited (132 GSTR 404) and Solid and Correct Engineering Works (2010 5 SCC 122).

**IA NO: 2 OF 2026**

Petition under Section 151 CPC 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 arising from the adjudication order dated 20.8.2025 passed by the 1st Respondent under Section 73 of the GST Act, pending disposal of WP 5940 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 KARTHIK RAMANA PUTTAMREDDY Advocate for the Petitioner, SRI SWAROOP OORILLA, SPECIAL

GOVERNMENT PLEADER FOR STATE TAX appears for the Respondent Nos. 1 and 2 and SRI N. BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA Standing Counsel for Central Government appearing for the Respondent No.3, the Court made the following.

**ORDER:**

**Sri P. Karthik Ramana, learned counsel appears for petitioner.**

**Sri Swaroop Oorilla, learned Special Government Pleader for State Tax appears for respondent Nos.1 and 2.**

**The instant Writ Petition is preferred to assail the order dated 20.08.2025 on the ground that claim for Input Tax Credit has been rejected without proper reasons.**

**Learned counsel for the petitioner submits that in respect of the same taxpayer for the period 2019-20, this Court has in Writ Petition No.34746 of 2025 granted interim stay *vide* order dated 04.12.2025. It is submitted that since the issues are common in both the Writ Petitions, the present Writ Petition may also be tagged along with the said Writ Petition.**

**Learned counsel for the State Tax is allowed three (3) weeks' time to file counter-affidavit.**

**Counter-affidavit, if not filed in Writ Petition No.34746 of 2025, be also filed in it within this time.**

**Let the matter be adjourned for 31.03.2026.**

**In the meanwhile, there shall be interim stay of all further proceedings pursuant to the order dated 20.08.2025.**

**SD/- A. SREENIVAS REDDY  
ASSISTANT REGISTRAR**

**//TRUE COPY//**

**SECTION OFFICER**

**To,**

1. The Deputy Commissioner (State Tax), Warangal STU-1, Warangal Division, Warangal.
2. The Chief Secretary and Special Chief Secretary to Government (FAC), State Tax Department, Secretariat, State of Telangana, Hyderabad.
3. The Secretary, Ministry of Finance, Jeevan Deep Building, 3rd Floor, Sansad Marg, Union of India, New Delhi-110 001.  
**(Addressees 1 to 3 BY SPAD)**
4. The Section Officer, Writ (DB) High Court at Hyderabad.
5. One CC to SRI KARTHIK RAMANA PUTTAMREDDY Advocate [OPUC]
6. Two CCs to SPECIAL GP FOR STATE TAX.[OUT]
7. Two spare copies

**HIGH COURT**

**HCJ  
&  
GMM, J**

**DATED: 26/02/2026**

**POST ALONG WITH WP. NO. 34746 OF 2025 AND LET THE MATTER BE  
ADJOURNED FOR 31.03.2026.**

**ORDER**



**WP.No.5940 of 2026**

**INTERIM STAY**