

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

**TUESDAY, THE THIRTY FIRST DAY OF MARCH**

**TWO THOUSAND AND TWENTY SIX**

**:PRESENT:**

**THE HONOURABLE THE CHIEF JUSTICE APARESH KUMAR SINGH**

**AND**

**THE HONOURABLE SRI JUSTICE G.M. MOHIUDDIN**

**WRIT PETITION NOs: 5940 OF 2026 AND 34746 OF 2025**

**W.P.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.No.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 order of the High Court dated: 26.02.2026 made herein upon hearing the arguments of SRI. TARUN CHAUDHA learned counsel representing SRI. KARTHIK RAMANA PUTTAMREDDY Advocate for the Petitioner, SRI. K. SAI AKARSH, learned Assistant Government Pleader representing SRI. Swaroop Oorilla, learned Special Government Pleader for State Tax for the Respondent Nos.1 and 2 and SRI. N. BHUJANGA RAO (DEPUTY SOLICITOR GENERAL OF INDIA) for the Respondent No.3,

**W.P.No.34746 of 2025**

**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-1W 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 2019-20 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: 1 OF 2025**

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 may be pleased to grant stay of all further proceedings arising from the adjudication order dated 20.8.2025 passed by the 1<sup>st</sup> Respondent under Section 73 of the GST Act, pending disposal of WP.No.34746 of 2025, 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 order of the High Court dated: 04.12.2025, 16.12.2025, 22.12.2025, 20.01.2026 and 11.02.2026 made herein upon hearing the arguments of SRI. TARUN CHADHA learned counsel representing SRI. KARTHIK RAMANA PUTTAMREDDY Advocate for the Petitioner, SRI. K. SAI AKARSH, learned Assistant Government Pleader representing SRI. Swaroop Oorilla, learned Special Government Pleader for State Tax for the Respondent Nos.1 and 2 and SRI. N. BHUJANGA RAO (DEPUTY SOLICITOR GENERAL OF INDIA) for the Respondent No.3, the Court made the following.

**ORDER:**

**Learned counsel Sri Tarun Chadha, representing learned counsel Sri Karthik Ramana Puttamreddy, appears for the petitioner.**

**Sri K.Sai Akarsh, learned Assistant Government Pleader, representing Sri Swaroop Oorilla, learned Special Government Pleader, appears for State Tax.**

**Learned Assistant Government Pleader appearing for State Tax prays for and is allowed two weeks time to file counter affidavit in W.P.No.5940 of 2026.**

**Learned counsel for the petitioner prays for and is allowed two weeks time to file rejoinder affidavit in W.P.No.34746 of 2025.**

**As prayed for, list these cases after two weeks.**

**Interim order, granted earlier, shall continue till the next date of hearing.**

Sd/- N.CHANDRA SEKHAR RAO  
DEPUTY REGISTRAR

**//TRUE COPY//**

**SECTION OFFICER**

**To,**

1. One CC to SRI. KARTHIK RAMANA PUTTAMREDDY, Advocate [OPUC].
2. Two CCs to SRI. Swaroop Oorilla Special GP, High Court for the State of Telangana at Hyderabad [OUT].
3. Two spare copies

**HIGH COURT**

**HCJ & GMMJ**

**DATED:31/03/2026**



**LIST THESE CASES AFTER TWO WEEKS.**

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**ORDER**

**WRIT PETITION NOs: 5940 OF 2026 AND 34746 OF 2025**

**INTERIM ORDER EXTENDED**