

HIGH COURT FOR THE STATE OF TELANGANA

MAIN CASE: TREVC No.1 of 2026

PROCEEDINGS SHEET

Sl. No.	Date	ORDER	OFFICE NOTE
1.	02.02.2026	<p><u>PSK,J & NNR,J</u></p> <p>Counsel for the petitioner : Mr. V.Siddharth Reddy</p> <p>Counsel for the respondent : Mr. T.Chaitanya Kiran, learned Assistant Government Pleader representing Mr. Swaroop Oorilla, learned Special Government Pleader for the State Tax</p> <p style="text-align: center;"><u>TREVC No.1 of 2026</u></p> <p>Heard on the question of admission.</p> <p>The tax revision case stands admitted on the following substantial questions of law:</p> <ol style="list-style-type: none">1. Whether the Hon'ble VAT Appellate Tribunal is justified in dismissing the appeal filed by the petitioner insofar it relates to levy of higher rate of tax on the turnover of ATF for the period 12.05.2007 to 11.02.2008, in the light of Section 15 of CST Act read with Article 286(3) of the Constitution of India?2. Whether the Hon'ble VAT Appellate Tribunal is justified in confirming the penalty in respect of the turnover pertaining to the sale of ATF since the very levy itself is without authority of law and	Transferred to i/o folder, before corrections, if any.

		<p>jurisdiction in the light of prohibition contained under authority of law and jurisdiction in the light of prohibition contained under Section 15 of CST Act read with Article 286(3) of the Constitution of India?</p> <p>Mr. T.Chaitanya Kiran, learned Assistant Government Pleader for the State Tax accepts notice on behalf of the respondent-State. Hence, issuance of notice stands dispensed.</p> <p>Post this case for hearing in its usual course.</p> <p style="text-align: right;"><u>PSK,J</u></p> <p style="text-align: right;"><u>NNR,J</u></p> <p><i>Lrkm</i></p>	
--	--	---	--