

[3386]

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

FRIDAY, THE TWENTY NINTH DAY OF SEPTEMBER
TWO THOUSAND AND TWENTY THREE

PRESENT

**THE HON'BLE SRI JUSTICE P.SAM KOSHY
AND
THE HON'BLE SRI JUSTICE LAXMI NARAYANA ALISHETTY**

W.P. NOs. 18690 OF 2020,

21130, 36106 OF 2021,

14866, 18464, 27589, 30516, 30521, 30527, 30641, 30843, 31770,

31828, 31836, 32193, 32241, 32338, 32416, 33243, 33321, 33615,

33636, 34031, 34844, 35490, 35808, 36083, 36307, 37185, 37237,

38778, 39019, 39032, 39150, 39670, 40215, 41958, 44458, 44545,

44649, 45369, 46046, 46517 OF 2022,

884, 1111, 1496 AND 4181 OF 2023

WRIT PETITION NO. 18690 OF 2020:

Between:

M/s. Madhucon Projects Limited, rep. by its Sr.Dy.General Manager (F & A), Mr. Niranjana Babu, "Madhucon House" Plot No.1120/A, Road No.36, Jubilee Hills, Hyderabad - 500033 Telangana State

...PETITIONER

AND

1. Joint Commissioner of State Taxes, Punjagutta Division, Mayur Kushal Complex, Abids, Hyderabad.
2. The Assistant Commissioner of State Taxes, Jubilee Hills Circle, Mayur Kushal Complex, Abids; Hyderabad.
3. The Joint Commissioner of (CT) LTU, Punjagutta Division, Mayur Kushal Complex, Abids, Hyderabad.
4. State of Telangana, rep. by its Secretary to Government, Revenue Department, Secretariat, Telangana State, Hyderabad.

...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 Certiorari or any other appropriate writ, order or direction, quashing the revision order of the 1st Respondent passed in DCO No.195, dated 24.06.2020 for the tax period 2010-11, as illegal, arbitrary, time-barred under Section 32(2) of the Telangana VAT Act, 2005.

IA NO: 1 OF 2020

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 grant stay of collection of the disputed demand of Rs.55,14,873/- for the tax period 2010-11 under the Telangana VAT Act, 2005, pending disposal of the above writ petition, as otherwise, the petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: SRI SRINIVASA RAO KUDUPUDI

**Counsel for the Respondents: SRI K. RAJI REDDY,
SPECIAL STANDING COUNSEL FOR COMMERCIAL
TAXES**

WRIT PETITION NO: 21130 OF 2021

Between:

M/s.Raghavendra Traders, Sherilla Village, Choutuppal Mandal, Yadadri Bhongir District, represented by its Proprietor, Sri.P.Srinivas.

...PETITIONER

AND

1. Commercial Tax Officer, Bhongir Circle, Bhongir.
2. Assistant Commissioner (CT), (Audit), Nalgonda Division, Nalgonda.
3. Deputy Commissioner (CT), Nalgonda Division, Nalgonda.
4. Authority for Clarification and Advance Ruling, O/o. The Commissioner of Commercial Taxes, State of Telangana, Opp: Gandhi Bhavan, Nampally, Hyderabad.
5. State of Telangana, represented by the Principal Secretary, Revenue Department (CT), Telangana Secretariat, Hyderabad.

...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 or order or direction particularly one in the nature of Writ of Certiorari after calling for the records and quash the impugned revision order passed by the third respondent in DC Order No.280, in RR.No.96/2017-18, dated 29.05.2021, for the tax period September, 2013, to March, 2015, under the Telangana VAT Act, 2005, as illegal, barred by limitation in terms of Section 32(3) of the TVAT Act, 2005, and also unsustainable on merits.

IA NO: 1 OF 2021

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 pending disposal of the Writ Petition, grant stay of collection of the disputed tax of Rs.16,34,094/- arising in pursuance of the revision order passed by the third respondent in DC Order No.280, in RR.No.96/2017-18, dated 29.05.2021, for the tax period September, 2013, to March, 2015.

Counsel for the Petitioner: SRI S. SURI BABU

**Counsel for the Respondents: SRI K. RAJI REDDY,
SPECIAL STANDING COUNSEL FOR COMMERCIAL
TAXES**

**Counsel for the Respondents: SRI V. RAJESHWAR RAO,
ASSISTANT GOVERNMENT PLEADER**

WRIT PETITION NO: 36106 OF 2021

Between:

M/s. Tech Crafts, 1/54, Flat No. 503, Kalki Chambers, Madinaguda, Miyapur, Hyderabad - 500049. Rep. by its Proprietor Sri. Shaik Abdul Rawoof, S/o. Shaik Abdul Basheer, Aged about 53 years.

...PETITIONER

AND

1. The Assistant Commissioner (ST), Madhapur Circle - 4, Hyderabad.
2. The Deputy Commissioner (CT), Hyderabad Rural Division, Hyderabad.
3. State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Secretariat Building, Hyderabad, Telangana State.

...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 an appropriate writ, order or direction particularly in the nature of Writ of MANDAMUS declaring the action of the 1st respondent in passing the impugned order dated 23-10-2021 in A.O. No. 64519 in TIN 36450285424 beyond the period of limitation and obtaining the letter from the unauthorized person as illegal, arbitrary, unjust, improper, without authority of law, violative of section 21(4) of the TS VAT Act 2005 and contrary to articles 14, 19(1)(g), 21 and 265 of the Constitution of India and consequently to set aside the order of assessment.

IA NO: 1 OF 2021

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 grant stay of collection of the disputed tax of Rs. 7,98,952/- pending disposal of the writ petition.

Counsel for the Petitioner: SRI M. V. J. K. KUMAR

**Counsel for the Respondents: SRI K. RAJI REDDY,
SPECIAL STANDING COUNSEL FOR COMMERCIAL
TAXES**

**Counsel for the Respondents: SRI V. RAJESHWAR RAO,
ASSISTANT GOVERNMENT PLEADER**

WRIT PETITION NO: 14866 OF 2022

Between:

M/s. Venkataramana Motors, 6-3-24, V.T.Road, Besides VT Talkies, Ramagiri, Nalgonda - 508 001. Yadadri Bhuvanagiri District, Telangana, represented by its Managing Partner, Sri Gattu Venkanna.

...PETITIONER

AND

1. Assistant Commissioner (CT), LTU, Nalgonda Division Nalgonda
2. Deputy Commissioner (CT), Nalgonda Division, Nalgonda.
3. Assistant Commissioner, Service Tax Range of Nalgonda, Nalgonda Division of Central Excise and Service Tax, Nalgonda.
4. The Union of India, Represented by its Secretary, Ministry of Finance, Central Secretariat, New Delhi.

5. State of Telangana, Represented by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad.

...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 or order or direction particularly one in the nature of Writ of Mandamus setting aside the impugned revision order passed by the second respondent in RR No.50/2017-18, vide DC Order No.562, dated 30.11.2021, for the tax period 2012-13 to 2014-15 (April, 2012 to March, 2015) (TVAT) as unsustainable in law, contrary to the provisions of the TVAT Act, 2005, barred by limitation, contrary to the evidence on record furnished by the petitioner and is therefore is without jurisdiction and if it the impugned transactions are declared as taxable under VAT, direct the third and fourth respondents to refund the Service Tax paid by the petitioner on the self-same transactions for the above tax period.

IA NO: 1 OF 2022

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 pending disposal of the Writ Petition, grant stay of collection of disputed tax of Rs.17,90,689/- arising in pursuance of revision order passed by the second respondent in RR No.50/2017-18, vide DC Order No.562, dated 30.11.2021, for the tax period 2012-13 to 2014-15 (April, 2012 to March, 2015) (NAT).

Counsel for the Petitioner: SRI S. SURI BABU

**Counsel for the Respondent Nos. 1, 2 & 5: SRI L. VENKATESHWAR RAO,
SPECIAL STANDING COUNSEL FOR COMMERCIAL TAXES**

**Counsel for the Respondent No.3: SRI B. NARASIMHA SHARMA,
S.C. FOR CENTRAL EXCISE AND SERVICE
TAX**

**Counsel for the Respondent No.4: SRI GADI PRAVEEN KUMAR,
DEPUTY SOLICITOR GENERAL OF INDIA**

**Counsel for the Respondents: SRI V. RAJESHWAR RAO,
ASSISTANT GOVERNMENT PLEADER**

WRIT PETITION NO: 18464 OF 2022

Between:

M/s. BrahMos Aerospace Private Limited, Adj. to DRDO Rear Gate, Kanchanbagh PO, Hyderabad - 500 058, Represented by its Executive Director (Production), Sri Katta Ramesh Kumar.

...PETITIONER

AND

1. Assistant Commissioner (CT) (STU) - II, Saroornagar Division, Hyderabad.
2. Assistant Commissioner (CT) - III, Saroornagar Division, Hyderabad.
3. State of Telangana, Represented by the Principal Secretary, Revenue Department, Telangana Secretariat, Hyderabad.

...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 or direction particularly one in the nature of Writ of Certiorari after calling for the records and quash the impugned Assessment of Value Added Tax passed by the second respondent in Form VAT 305, dated 30.03.2022, vide A.O.No.11419, passed for the tax period 2015-16 (TVAT) as illegal, barred by limitation in terms of Section 21(1)(2)(3) and (4) of the TVAT Act, 2005, read with Rule 25(5) of the TVAT Rules, 2005, and also unsustainable on merits and as such is without jurisdiction, against principles of natural justice.

IA NO: 1 OF 2022

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 pending disposal of the Writ Petition grant stay of collection of the disputed tax of Rs.45,37,66,954/- arising in pursuance of the Assessment of Value Added Tax passed by the second respondent in Form VAT 305, dated 30/03/2022, vide A.O.No.11419, passed for the tax period 2015-16 (TVAT).

Counsel for the Petitioner: SRI S. SURI BABU

**Counsel for the Respondents: SRI L. VENKATESHWAR RAO,
SPECIAL STANDING COUNSEL FOR COMMERCIAL
TAXES**

**Counsel for the Respondents: SRI V. RAJESHWAR RAO,
ASSISTANT GOVERNMENT PLEADER**

WRIT PETITION NO: 27589 OF 2022

Between:

M/s.Sunbeam Speciality Alloys Limited, 1/118/1/B/107, Jayabheri Silicon County, Kondapur, Hyderabad. Rep. by its Managing Director Mr.Yarlagadda Sreedhar

...PETITIONER

AND

1. The Assistant Commissioner (ST) LTU, Intelligence Wing, Hyderabad Rural Division, Hyderabad.
2. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad.

...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 Writ of Mandamus or any other appropriate Writ or order or direction declaring the action of the 1st Respondent in passing the Penalty Proceedings, dated 29.12.2021, for the tax period 2016-17 and 2017-18 (upto June, 2017) under the Telangana Value Added Tax Act 2005, served certified copy on the Petitioner on 14.06.2022, without granting an opportunity of being heard to the Petitioner, and not even following the Circular of the Commissioner of Commercial Taxes, dated 31.05.2013 reported in 56 APSTJ 82 (Statutes), as arbitrary, contrary to law, barred by limitation and in violation of Principles of Natural Justice and consequently set aside the Penalty Proceedings passed by the 1st Respondent, dated 29.12.2021.

IA NO: 1 OF 2022

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 grant stay of all further proceedings, pursuant to the Penalty Proceedings of the 1st Respondent, dated 29.12.2021, for the tax period 2016-17 and 2017-18 (upto June, 2017) under the Telangana Value Added Tax Act 2005, served Certified copy on the Petitioner on 14.06.2022, pending disposal of the above Writ Petition, as otherwise, the Petitioner would be put to severe loss and hardship.

Counsel for the Petitioner: M/S. SHAIK VAHEEDA SUSHMA

**Counsel for the Respondents: SRI K. RAJI REDDY,
SPECIAL STANDING COUNSEL FOR COMMERCIAL TAXES**

**Counsel for the Respondents: SRI V. RAJESHWAR RAO,
ASSISTANT GOVERNMENT PLEADER**

WRIT PETITION NO: 30516 OF 2022

Between:

M/s.Mahasethu Infra Projects Pvt. Ltd., Sy.No.639, 648, Near Project Office of SCCL, Medipalli Village, Ramagundam. Karimnagar District. State of Telangana. Rep. by its Managing Director Mr.Pati Rambabu

...PETITIONER

AND

1. The Commercial Tax Officer, Peddapalli Circle, Karimnagar Division, Karimnagar.
2. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad.

...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 Writ of Mandamus or any other appropriate Writ or Order or direction declaring the action of the 1st respondent in levying Entry Tax on Excavators whereas the Petitioner purchased Excavator, Spiral Classifier, Slurry Pump with Motor and Crushers Vibrating Screen and Conveyors, from other States, by Proceedings, dated 07.03.2022, for the tax period 2015-16 under the Telangana Tax on Entry of Goods Into Local Areas Act 2001, (copy downloaded from C.T. Department Portal on 15.07.2022) who invoked powers under Section 3 of Entry Tax Act, as illegal, arbitrary, high handed, without authority of law and jurisdiction, ex-facie barred by limitation, in violation of Principles of Natural Justice, and set aside the Proceedings of the 1st respondent, dated 07.03.2022 as null and void.

IA NO: 1 OF 2022

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

suspend the Operation of the Assessment Proceedings of the 1st respondent, dated 07.03.2022 passed for the tax period 2015-16 under the Telangana Tax on Entry of Goods Into Local Areas Act 2001, pending disposal of the Writ Petition, as otherwise, the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: SRI SHAIK JEELANI BASHA

**Counsel for the Respondents: SRI K. RAJI REDDY,
SPECIAL STANDING COUNSEL FOR COMMERCIAL TAXES**

**Counsel for the Respondents: SRI V. RAJESHWAR RAO,
ASSISTANT GOVERNMENT PLEADER**

WRIT PETITION NO: 30521 OF 2022

Between:

M/s.Mahasethu Infra Projects Pvt. Ltd, Sy.No.639, 648, Near Project Office of SCCL, Medipalli Village, Ramagundam, Karimnagar District. State of Telangana. Rep. by its Managing Director Mr.Pati Rambabu

...PETITIONER

AND

1. The Commercial Tax Officer, Peddapalli Circle, Karimnagar Division, Karimnagar.
2. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad.

...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 Writ of Mandamus or any other appropriate Writ or Order or direction declaring the action of the 1st respondent in levying Entry Tax on Excavators whereas the Petitioner purchased Crushers Vibrating Screen and Conveyors, Conveyor Gear Box and Slurry Pump with Motor, from other States, by Proceedings, dated 07/03/2022, for the tax period 2016-17 under the Telangana Tax on Entry of Goods Into Local Areas Act 2001, (copy downloaded from C.T. Department Portal on 15/07/2022) who invoked powers under Section 3 of Entry Tax Act, as illegal, arbitrary, high handed, without authority of law and jurisdiction, ex-facie barred by limitation, in violation of Principles of Natural

Justice, and set aside the Proceedings of the Pt respondent, dated 07/03/2022 as null and void.

IA NO: 1 OF 2022

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 suspend the Operation of the Assessment Proceedings of the 1st respondent, dated 07/03/2022 passed for the tax period 2016-17 under the Telangana Tax on Entry of Goods Into Local Areas Act 2001, pending disposal of the Writ Petition, as otherwise, the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: SRI SHAIK JEELANI BASHA

**Counsel for the Respondents: SRI K. RAJI REDDY,
SPECIAL STANDING COUNSEL FOR COMMERCIAL TAXES**

**Counsel for the Respondents: SRI V. RAJESHWAR RAO,
ASSISTANT GOVERNMENT PLEADER**

WRIT PETITION NO: 30527 OF 2022

Between:

M/s.Mahasethu Infra Projects Pvt. Ltd, Sy.No.639, 648, Near Project Office of SCCL, Medipalli Village, Ramagundam, Karimnagar District. State of Telangana. Rep. by its Managing Director Mr.Pati Rambabu

...PETITIONER

AND

1. The Commercial Tax Officer, Peddapalli Circle, Karimnagar Division, Karimnagar.
2. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad.

...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 Writ of Mandamus or any other appropriate Writ or Order or direction declaring the action of the 1st respondent in levying Entry Tax on Excavators whereas the Petitioner purchased Motor Parts from other States, by

Proceedings, dated 07.03.2022, for the tax period 2017-18 (Apr-Jun) under the Telangana Tax on Entry of Goods Into Local Areas Act 2001, (copy downloaded from C.T. Department Portal on 15.07.2022) who invoked powers under Section 3 of Entry Tax Act, as illegal, arbitrary, high handed, without authority of law and jurisdiction, ex-facie barred by limitation, in violation of Principles of Natural Justice, and set aside the Proceedings of the 1st respondent, dated 07.03.2022 as null and void.

IA NO: 1 OF 2022

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 suspend the Operation of the Assessment Proceedings of the 1st respondent, dated 07.03.2022 passed for the tax period 2017-18 (Apr-Jun) under the Telangana Tax on Entry of Goods Into Local Areas Act 2001, pending disposal of the Writ Petition, as otherwise, the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: SRI SHAIK JEELANI BASHA

**Counsel for the Respondents: SRI K. RAJI REDDY,
SPECIAL STANDING COUNSEL FOR COMMERCIAL TAXES**

**Counsel for the Respondents: SRI V. RAJESHWAR RAO,
ASSISTANT GOVERNMENT PLEADER**

WRIT PETITION NO: 30641 OF 2022

Between:

M/s.Mahasethu Infra Projects Pvt. Ltd., Sy.No.639, 648, Near Project Office of SCCL, Medipalli Village, Ramagundam, Karimnagar District. State of Telangana.
Rep. by its Managing Director Mr.Pati Rambabu

...PETITIONER

AND

1. The Commercial Tax Officer, Peddapalli Circle, Karimnagar Division, Karimnagar.
2. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad.

...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 Writ of Mandamus or any other appropriate Writ or Order or direction declaring the action of the 1st respondent in levying Entry Tax on "Excavators" whereas the Petitioner purchased "Excavator and Crushers Vibrating Screen and Conveyors", from other States, by Proceedings, dated 07.03.2022, for the tax period 2014-15 under the Telangana Tax on Entry of Goods Into Local Areas Act 2001, (copy downloaded from C.T. Department Portal on 15.07.2022) who invoked powers under Section 3 of Entry Tax Act, as illegal, arbitrary, high handed, without authority of law and jurisdiction, ex-facie barred by limitation, in violation of Principles of Natural Justice, and set aside the Proceedings of the 1st respondent, dated 07.03.2022 as null and void.

IA NO: 1 OF 2022

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 suspend the Operation of the Assessment Proceedings of the 1st respondent, dated 07.03.2022 passed for the tax period 2014-15 under the Telangana Tax on Entry of Goods Into Local Areas Act 2001, pending disposal of the Writ Petition, as otherwise, the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: SRI SHAIK JEELANI BASHA

**Counsel for the Respondents: SRI K. RAJI REDDY,
SPECIAL STANDING COUNSEL FOR COMMERCIAL TAXES**

**Counsel for the Respondents: SRI V. RAJESHWAR RAO,
ASSISTANT GOVERNMENT PLEADER**

WRIT PETITION NO: 30843 OF 2022

Between:

M/s. Salvo Explosives and Chemicals Private Limited, rep. by its Managing Director, Mr. A. Shyamsundar Reddy having its registered office at Plot no.17, Sri Malani Co Operative Society, Indian Airlines Colony, Thirumalagiri, Secunderabad-500015

...PETITIONER

AND

1. Deputy Commissioner (CT), Nalgonda Division, Nalgonda.
2. Assistant Commissioner (CT), Audit, Nalgonda Division, Nalgonda.
3. State of Telangana, rep. by its Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Hyderabad.

...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 declaring the impugned order of the 1st Respondent in DC Order no. 381 dated 21/06/2022 for the tax period 2015-16 under the Telangana VAT Act, as illegal, barred by time under Section 32(3) of the Telangana VAT Act and the extended limitation under Act No. 26 of 2017 does not apply to the instant case and also unsustainable on merits and in violation of principles of natural justice.

IA NO: 1 OF 2022

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 grant stay of recovery of the disputed demand of Rs. 30,67,506/- pursuant to the impugned order of the 1st Respondent dated 21/06/2022 for the tax period 2015-16 under the Telangana VAT Act, 2005, pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: SRI VENKATRAM REDDY MANTUR

**Counsel for the Respondents: SRI L. VENKATESWAR RAO,
SPECIAL STANDING COUNSEL FOR COMMERCIAL
TAXES**

**Counsel for the Respondents: SRI V. RAJESHWAR RAO,
ASSISTANT GOVERNMENT PLEADER**

WRIT PETITION NO: 31770 OF 2022

Between:

M/s. Adithya Traders, 1-2-88/66, Market Yard, Suryapet, Suryapet District, Telangana - 508213, Rep. by its Proprietor, Polishetty Srinivas.

...PETITIONER

AND

1. The Deputy Commercial Tax Officer, O/o The Commercial Tax Officer, Suryapet Circle, Nalgonda Division, K.K. Road, Suryapet, Nalgonda District, Telangana.
2. The Commercial Tax Officer, Suryapet Circle, Nalgonda Division, K.K. Road, Suryapet, Nalgonda District, Telangana.
3. The State of Telangana, Rep. by the Principal Secretary to the Government, Revenue (CT) Department, Telangana Secretariat Buildings, Hyderabad.

...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 an appropriate Writ, Order or Proceedings, more particularly in the nature of MANDAMUS declaring that the impugned Assessment Order vide A.O. No. 16890, dated 30/06/2022, passed by the First Respondent for the Tax Periods July, 2016 to March, 2017 under the Telangana VAT Act, 2005, as barred by limitation, without jurisdiction, contrary to law and illegal and consequently set aside the same.

IA NO: 1 OF 2022

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 grant stay of all further proceedings, including collection of tax, pursuant to the impugned Assessment Order vide A.O. No. 13890, dated 30/06/2022, passed by the First Respondent for the Tax Periods July, 2016 to March, 2017 under the Telangana VAT Act, 2005.

Counsel for the Petitioner: SRI G. NARENDRA CHETTY

**Counsel for the Respondents: SRI L. VENKATESHWAR RAO,
SPECIAL STANDING COUNSEL FOR COMMERCIAL
TAXES**

Counsel for the Respondents: SRI RASURI SHIVA KUMAR

WRIT PETITION NO: 31828 OF 2022**Between:**

M/s. Abinand Grand Hotels and Resorts, Plot No.11, Shivaganga Colony, L.B.Nagar, Hyderabad, Rangareddy District - 500 068, Telangana, represented by its Partner, Sri A.Raj Kumar.

...PETITIONER**AND**

1. Commercial Tax Officer, Saroornagar - 1 Circle, Hyderabad.
2. Deputy Commissioner (CT), Saroornagar Division, Hyderabad.
3. Branch Manager, ICICI Bank, ICICI Bank Tower, 7th Floor, Survey No.115/27, Plot No.12, Nanakramguda, Hyderabad 500 008.
4. Commercial Tax Officer IV, Enforcement Wing, O/o. The Additional Commissioner (CT), Enforcement Wing, Hyderabad.
5. State of Telangana, Represented by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad.

...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 or order or direction particularly one in the nature of Writ of Mandamus setting aside the impugned revision order passed by the second respondent in R.R.No.93/2018-19, vide DC Order No.25, dated 18.01.2022, for the tax period August, 2015, to January, 2017, as unsustainable in law, contrary to the provisions of the TVAT Act, 2005, barred by limitation, and is therefore is without jurisdiction.

IA NO: 1 OF 2022

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 pending disposal of the Writ Petition, grant stay of all further proceedings arising in pursuance of the revision order passed by the second respondent in R.R.No.93/2018-19, vide DC Order No.25, dated 18.01.2022, for the tax period August, 2015, to January, 2017.

Counsel for the Petitioner: SRI S. SURI BABU

**Counsel for the Respondent Nos. 1, 2, 4 & 5: SRI L. VENKATESHWAR RAO,
SPECIAL STANDING COUNSEL FOR COMMERCIAL
TAXES**

Counsel for the Respondents: SRI RASURI SHIVA KUMAR

Counsel for the Respondent No.3: --

WRIT PETITION NO: 31836 OF 2022

Between:

M/s. Abinand Grand Hotels and Resorts, Plot No.11, Shivaganga Colony, L.B.Nagar, Hyderabad, Rangareddy-500 068, Telangana, represented by its Partner, Sri A.Raj Kumar, Age 52 years

...PETITIONER

AND

1. Assistant Commissioner (CT) (Int) (LTU), Saroornagar Division, Hyderabad
2. Deputy Commissioner (CT), Saroornagar Division, Hyderabad
3. Branch Manager, ICICI Bank, ICICI Bank Tower, 7th Floor, Survey No.115/27, Plot No.12, Nanakramguda, Hyderabad 500 008
4. Commercial Tax Officer, Saroornagar - 1 Circle, Hyderabad
5. State of Telangana, Represented by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad.

...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 or order or direction particularly one in the nature of Writ of Mandamus setting aside the impugned revision order passed by the second respondent in R.R.No.64/2018-19, vide DC Order No.24, dated 18.01.2022, for the tax period 2014-15 as unsustainable in law, contrary to the provisions of the TVAT Act, 2005, barred by limitation, and is therefore is without jurisdiction.

IA NO: 1 OF 2022

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 pending disposal of the Writ Petition, suspend the operation of the garnishee notice issued by the fourth respondent under Section 29 of the TVAT Act, 2005,

in Form VAT 206, dated 22.07.2022, issued to the bankers of the petitioner firm i.e. third respondent herein for the recovery of the disputed tax of Rs.20,52,583/-.

Counsel for the Petitioner: SRI S. SURI BABU

**Counsel for the Respondent Nos. 1, 2, 4 & 5: SRI L. VENKATESHWAR RAO,
SPECIAL STANDING COUNSEL FOR COMMERCIAL
TAXES**

Counsel for the Respondents: SRI RASURI SHIVA KUMAR

Counsel for the Respondent No.3: --

WRIT PETITION NO: 32193 OF 2022

Between:

M/s. Master Roofing, Having its office at Plot No.10A, Phase V, IDA Cherlapally, Medchal-Malkajgiri District represented by its Managing Partner Sri Muralidhar Chitturu.

...PETITIONER

AND

1. The State of Telangana, rep., by its Principal Secretary to Government, Revenue (CT) Dept., Telangana Secretariat, Hyderabad.
2. The Deputy Commissioner, (CT), Saroomagar Division, Nampally, Hyderabad.
3. The Commercial Tax Officer, Saroorangar-I Circle, Saroorangar Division, Nampally, Hyderabad.

...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 grant an order, direction or writ, more so in the nature of Writ of Mandamus, declaring the revision order in D.C.No.386, Dt. 10-08-2021 (served on the petitioner on 06-08-2022) passed by the 2nd Respondent under the TVAT Act, 2005, as it has been passed without issuing a show cause notice to the Petitioner firm, as being illegal, arbitrary, barred by limitation and highhanded, apart from being in contravention of the TVAT Act, 2005 and violative of Article 14 and 21 of the Constitution of Law and principles of natural justice.

IA NO: 1 OF 2022

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 stay all further proceedings including recovery pursuant to the Revision Order vide D.C.No.386, Dt. 10-08-2021 passed by the 2nd Respondent.

Counsel for the Petitioner: SRI SHAIK JEELANI BASHA

**Counsel for the Respondents: SRI K. RAJI REDDY,
SPECIAL STANDING COUNSEL FOR COMMERCIAL
TAXES**

Counsel for the Respondents: SRI RASURI SHIVA KUMAR

WRIT PETITION NO: 32241 OF 2022

Between:

M/s.Chillakuru Rama Mohan Reddy, Plot No.22, Lake View Enclave, Miyapur, Ranga Reddy District, represented by its Proprietor, Sri Ch.Rama Mohan Reddy.

...PETITIONER

AND

1. Commercial Tax Officer, Madapur Circle, Hyderabad.
2. Assistant Commissioner (ST), Jeedimetla - 1 Circle, Hyderabad Rural Division, Gaganvihar, Hyderabad.
3. Joint Commissioner (ST), Hyderabad Rural Division, Hyderabad.
4. State of Telangana, represented by its Principal Secretary, Revenue (CT) Department, Hyderabad.

...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 or order or direction particularly one in the nature of Writ of Mandamus setting aside the impugned Assessment of Value Added Tax passed by the second respondent in Form VAT 305, dated 29.03.2022, in A.O.No.9861, for the tax period April, 2014, to June, 2017, as unsustainable in law, contrary to the provisions of the TVAT Act, 2005, barred by limitation, and contrary to the law laid down by this Hon'ble Court and therefore is without jurisdiction.

IA NO: 1 OF 2022

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 pending disposal of the Writ Petition, grant stay of all further proceedings arising in pursuance of the impugned Assessment of Value Added Tax passed by the second respondent in Form VAT 305, dated 29.03.2022, in A.O.No.9861, for the tax period April, 2014, to June, 2017.

Counsel for the Petitioner: SRI S. SURI BABU

**Counsel for the Respondents: SRI K. RAJI REDDY,
SPECIAL STANDING COUNSEL FOR COMMERCIAL
TAXES**

Counsel for the Respondents: SRI RASURI SHIVA KUMAR

WRIT PETITION NO: 32338 OF 2022**Between:**

M/s. Krishna Cotton Mills, A partnership firm having its office at Plot no. 1, Road No. 5, Snehapuri X Road, Sai Nagar Colony, Nagole, Hyderabad, Telangana
Represented by its Partner K. Krishna Reddy, S/o. K. Malla Reddy Aged about _
Years, R/o. Hyderabad

...PETITIONER

AND

1. The Commercial Tax Officer, Saroornagar-3 Circle, Saroornagar Division, Telangana 9th Floor, Mayur Kushal Complex C-Block, Abids, Hyderabad
2. The Deputy Commissioner (CT), Saroornagar Division, Hyderabad
3. Assistant Commissioner(CT), Audit Saroornaga Division, Hyderabad
4. The State of Telangana, Rep. by Principal Secretary, Revenue (ST), Secretariat, Hyderabad.

...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, direction or order more particularly in the nature of a writ of mandamus declaring the DC Order No. 418 dated 06-07-2022 passed by the

Respondent No. 2 and the consequential assessment order AO 17964 dated 20-07-2022 passed by the Respondent No. 1 as being void, illegal, arbitrary, without jurisdiction and consequently set aside the same.

IA NO: 1 OF 2022

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 stay all further proceedings and consequent al actions including collection of tax pursuant to DC Order No. 418 dated 06-07-2022 passed by the Respondent No. 2 and the consequential assessment order AO 17964 dated 20-07-2022 passed by the Respondent No. 1 as being void, illegal, arbitrary, without jurisdiction.

Counsel for the Petitioner: SRI M. NAGA DEEPAK

**Counsel for the Respondents: SRI K. RAJI REDDY,
SPECIAL STANDING COUNSEL FOR COMMERCIAL
TAXES**

Counsel for the Respondents: SRI RASURI SHIVA KUMAR

WRIT PETITION NO: 32416 OF 2022

Between:

M/s. Sushee Infra and Mining Limited, 8-2-293/82/L/246/A/2, Plot No. 246/A/2, MLAs Colony, Road No.12, Banjara Hills, Hyderabad-34 Rep. by its Senior Vice President (Accts and Taxation) Mr. CH.Sreeman Narayan

...PETITIONER

AND

1. The Assistant Commissioner (ST), Jubilee Hills-2 circle, Hyderabad
2. The Deputy Commissioner, (ST) STU-I, Punjagutta Division, Hyderabad.
3. The Commissioner, of Commercial Taxes, Government of Telangana.
4. State of Telangana, Rep. by its Principal Secretary (Revenue) (CT) Department, Secretariat Buildings, Hyderabad.

...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 Writ of Mandamus or any other appropriate Writ or order or

direction declaring the action of the 2nd respondent in forfeiting an amount of Rs. 8,48,54,310/- being the excess tax credit available to the petitioner through the impugned assessment order dated 11-07-2022 for the tax periods 2015-16 to 2017-18 (up to 6/2017) as illegal, arbitrary, high handed, without authority of law and jurisdiction, in violation of principles of natural justice and hopelessly time barred and set aside the same.

IA NO: 1 OF 2022

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 suspend the operation of the impugned order passed by the 2nd respondent dated 11/07/2022, pending disposal of the above writ petition, as otherwise, the petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: SRI BHASKAR REDDY VEMIREDDY

**Counsel for the Respondents: SRI L. VENKATESHWAR RAO,
SPECIAL STANDING COUNSEL FOR COMMERCIAL
TAXES**

Counsel for the Respondents: SRI RASURI SHIVA KUMAR

WRIT PETITION NO: 33243 OF 2022

Between:

M/s. Paint House, A partnership firm having its office at # 5-1-459/1 & 2, Jambagh, Hyderabad, Telangana Represented by its Partner Atul Jayntilal Shah S/o. Late Jayntilal Shah Aged about 58 Years, R/o. Hyderabad

...PETITIONER

AND

1. The Commercial Tax Officer, Sultan Bazar Circle, Abids Division, Hyderabad.
2. Joint Commissioner(CT), Legal (FAC) Hyderabad
3. Joint Commissioner (ST), Abids Division, Hyderabad
4. The State of Telangana, Rep. by Principal Secretary, Revenue (ST), Secretariat, Hyderabad.

...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, direction or order more particularly in the nature of a writ of mandamus declaring the JC Order No. 35/2022 dated 11/08/2022 passed by the Respondent No. 2 as being void, illegal, arbitrary, without jurisdiction and consequently set aside the same.

IA NO: 1 OF 2022

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 stay all further proceedings and consequential actions including collection of tax pursuant to JC Order No. 35/2022 dated 11/08/2022 passed by the Respondent No.2.

Counsel for the Petitioner: SRI M. NAGA DEEPAK

**Counsel for the Respondents: SRI K. RAJI REDDY,
SPECIAL STANDING COUNSEL FOR COMMERCIAL
TAXES**

Counsel for the Respondents: SRI RASURI SHIVA KUMAR

WRIT PETITION NO: 33321 OF 2022

Between:

M/s.Sri Sai Enterprises, H.No.3-1-26, Bagh Ameer, Near Hanuman Temple, Kukatpally, Hyderabad Rep. by its Proprietrix Smt. Sravanthi Patlolla

...PETITIONER

AND

1. The Assistant Commissioner (ST), Fathe Nagar Circle, Gagan Vihar Building, II Floor, Nampally, Hyderabad.
2. The Deputy Commissioner (CT), Hyderabad Rural Division Hyderabad.
3. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad.

...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 Writ of Mandamus or any other appropriate writ or order or

direction declaring the action of the proceedings of the 1st Respondent vide AO 47421 dated 31.03.2021 under Rule 25(5) Form Vat 305 and consequently issued AO 47503 Form Vat 203 under Rule 25(5) dated 12.04.2021 for the tax period 02.06.2014 to 30.06.2017 under the Telangana Value Added Tax Act 2005, without providing the information to the Petitioner, though specifically sought for without serving notices and granting sufficient opportunity of being heard and without following the Circular of Commissioner of Commercial Taxes, dated 31.05.2013 reported in 56 APSTJ 82 (Statutes), as arbitrary, contrary to the provisions of the Act, barred by limitation, without jurisdiction and the same is in violation of principles of natural justice and contrary to Article 14 and 19(i)(g) of the Constitution of India, this Hon'ble Court set aside the proceedings of the 1st Respondent vide AO 47421 dated 31.03.2021 under Rule 25(5) Form Vat 305 and consequently issued AO 47503 Form Vat 203 under Rule 25(5) dated 12.04.2021 for the tax period 02.06.2014 to 30.06.2017 under the Telangana Value Added Tax Act 2005 in the interest of justice.

IA NO: 1 OF 2022

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 grant stay of all further proceedings, pursuant to the proceedings of the 1st Respondent vide AO 47421 dated 31.03.2021 under Rule 25(5) Form Vat 305 and consequently issued AO 47503 Form Vat 203 under Rule 25(5) dated 12.04.2021 under the Telangana Value Added Tax Act 2005, pending disposal of the above Writ Petition.

Counsel for the Petitioner: SRI V.S.R.M.V. PRASAD SANAKA

**Counsel for the Respondents: SRI K. RAJI REDDY,
SPECIAL STANDING COUNSEL FOR COMMERCIAL
TAXES**

Counsel for the Respondents: SRI RASURI SHIVA KUMAR

WRIT PETITION NO: 33615 OF 2022**Between:**

M/s Sanjay Steel Traders, 10/11/70/2, 1st Floor, G.P.Complex, Fathenagar, Hyderabad - 500 018 represented by its Proprietor Sri Amit Ghosh.

...PETITIONER**AND**

1. Commercial Tax Officer, Fathenagar Circle, Hyderabad Rural Division, Hyderabad.
2. Assistant Commissioner (ST), Hydernagar - 1 Circle, 3rd Floor, Gaganvihar, Nampally, Hyderabad.
3. State of Telangana, represented by its Principal Secretary, Revenue (CT) Department, Secretariat, Hyderabad.

...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 or order or direction particularly one in the nature of Writ of Mandamus setting aside the impugned Assessment of Value Added Tax passed by the second respondent in Form VAT 305, dated 08.01.2022, in A.O.No.144, for the tax period April, 2014, to June, 2017, as unsustainable in law, contrary to the provisions of the TVAT Act, 2005, barred by limitation, and contrary to the law laid down by this Hon'ble Court, and is therefore is without jurisdiction.

IA NO: 1 OF 2022

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 pending disposal of the Writ Petition, grant stay of collection of the disputed tax of Rs.5,06,184/- arising in pursuance of Assessment of Value Added Tax passed by the second respondent in Form VAT 305, dated 08.01.2022, vide A.O.No.144, for the tax period April, 2014, to June, 2017.

Counsel for the Petitioner: SRI S. SURI BABU

**Counsel for the Respondents: SRI L. VENKATESHWAR RAO,
SPECIAL STANDING COUNSEL FOR COMMERCIAL
TAXES**

Counsel for the Respondents: SRI RASURI SHIVA KUMAR

WRIT PETITION NO: 33636 OF 2022**Between:**

M/s Sanjay Steel Traders, 10/11/70/2, 1st Floor, G.P.Complex, Fathenagar, HYDERABAD - 500 018. Represented by its Proprietor Sri Amit Ghosh.

...PETITIONER**AND**

1. Commercial Tax Officer, Fathenagar Circle, Hyderabad Rural Division, Hyderabad.
2. Assistant Commissioner (ST), Hydernagar - 1 Circle, 3rd Floor, Gaganvihar, Nampally, Hyderabad.
3. State of Telangana, Represented by its Principal Secretary, Revenue (CT) Department, Secretariat, Hyderabad.

...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 or order or direction particularly one in the nature of Writ of Mandamus setting aside the impugned penalty order passed by the second respondent under Section 53(1) (i) and (ii) of the TVAT Act, 2005, in Form VAT 203, dated 23/04/2022, in A.O.No.14014, for the tax period April, 2014, to June, 2017, as unsustainable in law, contrary to the provisions of the TVAT Act, 2005, barred by limitation, and contrary to the law laid down by this Hon'ble Court, and is therefore is without jurisdiction.

IA NO: 1 OF 2022

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 pending disposal of the Writ Petition, grant stay of collection of the disputed penalty of Rs.50.590/- arising in pursuance of penalty order passed by the second respondent under Section 53(1) (i) and (ii) of the TVAT Act, 2005, in Form VAT 203, dated 23/04/2022, in A.O.No,14014, for the tax period April, 2014, to June, 2017.

Counsel for the Petitioner: SRI S. SURI BABU

**Counsel for the Respondents: SRI K. RAJI REDDY,
SPECIAL STANDING COUNSEL FOR COMMERCIAL
TAXES**

Counsel for the Respondents: SRI RASURI SHIVA KUMAR

WRIT PETITION NO: 34031 OF 2022

Between:

M/s. SRC Company Infra Private Limited, rep. by its Director, Mr. A. Veeranjaneya Prasad, Flat No.704, 7th Floor, A-Block, The Platina Building, Gachibowli, Hyderabad-500 032.

...PETITIONER

AND

1. Assistant Commissioner (CT), Audit, Begumpet Division, Hyderabad.
2. State of Telangana, rep. by its Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Hyderabad.

...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 impugned order of the 1st Respondent dated 27.5.2022 for the tax period June, 2014 to June, 2017 under the VAT Act, 2005 as barred by time.

IA NO: 1 OF 2022

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 grant stay of all further proceedings including stay of collection of disputed tax pursuant to the impugned order of 1st Respondent dated 27.5.2022 for the tax period June, 2014 to June, 2017 under the VAT Act, 2005, pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: M/S. K. UMA

**Counsel for the Respondents: SRI L. VENKATESHWAR RAO,
SPECIAL STANDING COUNSEL FOR COMMERCIAL
TAXES**

Counsel for the Respondents: SRI RASURI SHIVA KUMAR

WRIT PETITION NO: 34844 OF 2022

Between:

M/s. SRC Company Infra Private Limited, rep. by its Director, Mr. A. Veeranjaneya Prasad, Flat No.704, 7th Floor, A-Block, The Platina Building, Gachibowli, Hyderabad-500 032.

...PETITIONER

AND

1. Assistant Commissioner (CT) Audit, Begumpet Division, Hyderabad.
2. State of Telangana, rep. by its Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Hyderabad.

...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 (a) declare that no penalty under Section 53 of the Telangana VAT Act, 2005 can be levied in the absence of any specific definition of the expression under declaration of tax, (b) declare that Rule 25(8) of the Telangana VAT Rules, 2005 which defines under declaration of tax for the purpose of Section 53 as travelling beyond the Rule-Making Power of the State Government under Section 78 of the Act and consequently declare it as invalid, and (c) set-aside the order of the 1st Respondent dated 8.6.2022 levying penalty under Section 53(1)(i) of the Telangana VAT Act, 2005 for the tax period June, 2014 to June, 2017 under the Telangana VAT Act, 2005 as illegal, arbitrary, without jurisdiction, barred by time.

IA NO: 1 OF 2022

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 grant stay of recovery of the disputed penalty of Rs.2,86,041/- for the tax period

June, 2014 to June, 2017 pursuant to the order of 1st Respondent dated 8.6.2022 under the Telangana VAT Act, 2005, pending disposal of the Writ Petition, as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: M/S. K. UMA

**Counsel for the Respondents: SRI L. VENKATESHWAR RAO,
SPECIAL STANDING COUNSEL FOR COMMERCIAL
TAXES**

Counsel for the Respondents: SRI RASURI SHIVA KUMAR

WRIT PETITION NO: 35490 OF 2022

Between:

M/s.Aaccess Tough Doors Private Limited, IDA, Balanagar, Gandhinagar, Hyderabad,
State of Telangana, Rep. by its Director Mr.Mohammed Rafe

...PETITIONER

AND

1. The Joint Commissioner (ST), Hyderabad Rural Division, Hyderabad.
2. The Deputy Commercial Tax Officer-II, Hydernagar Circle, Hyderabad.
3. The Commercial Tax Officer, IDA, Ganchi Nagar Circle, Hyderabad
4. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad.

...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 Writ of Mandamus or any other appropriate Writ or Order or Direction declaring the action of the 1st respondent in passing the Suo Motu Revision Proceedings, dated 18.07.2022 served on the Petitioner on 29/07/2022 for the tax period 2012-13 to 2015-16 under the Telangana Value Added Tax Act 2005, without considering the explanation of the Petitioner, dated 25/05/2019, as arbitrary, contrary to law, patently barred by limitation under Section 32(3) of the TVAT Act, taking exclusion period of limitation by the 1st respondent as per the decision of the Hon'ble Supreme Court in Suo Motu W.P.(Civil) No.3/2020, dated

10/01/2022, is without jurisdiction and in violation of Principles of Natural Justice, and consequently set aside the Revision Proceedings of the 1st respondent, dated 18/07/2022 as null and void.

IA NO: 1 OF 2022

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 suspend the operation of the Revision Proceedings of the 1st respondent, dated 18/07/2022, served on the Petitioner on 29.07.2022, passed for the tax period 2012-13 to 2015-16 under the Telangana Value Added Tax Act 2005, pending disposal of the above Writ Petition, as otherwise, the Petitioner would be put to severe loss and hardship.

Counsel for the Petitioner: SRI SHAIK JEELANI BASHA

Counsel for the Respondents:

SPECIAL STANDING COUNSEL FOR COMMERCIAL TAXES

Counsel for the Respondents: SRI RASURI SHIVA KUMAR

WRIT PETITION NO: 35808 OF 2022

Between:

M. Srishailam, S/o. M. Sai Mallaih, Aged about 46 Years, Occ. Business, R/o. Sy. No. 484/U, Kandigadda Thanda Road, Alair (V and M), Yadadri Bhongir District - 508 101.

...PETITIONER

AND

1. The Deputy Commissioner of Commercial Taxes, Nalgonda Division, Nalgonda, Telangana State.
2. The Commercial Tax Officer, Bongir Circle, Bongir, Yadadri Bhongir District, Telangana State
3. The State of Telangana, Represented by its Principal Secretary to (CT), Secretariat, Saifabad, Hyderabad.

...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 an appropriate writ, order or direction particularly in the nature of Writ of MANDAMUS declaring the impugned order passed by the 1st Respondent dated 07/09/2021 in DC Order No. 439 in RR No. 97/2017-18 revising the order of the 2nd Respondent dated 31/10/2016 relying upon extended period of limitation of 6 years prescribed by Act No. 26/2017 being barred by limitation as illegal, arbitrary unjust, without jurisdiction, and consequently declare the effectual order passed by the 2nd Respondent vide Asst. Order No. 16057 dated 24/06/2022 giving effect to the revision order of the 1st Respondent.

IA NO: 1 OF 2022

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 stay all further proceedings including stay of collection of disputed tax in pursuance of the effectual order of the 2nd Respondent passed in A.O. No. 16057 dated 24/06/2022 pursuant to the revision order dated 07/09/2021 in DC Order No. 439

Counsel for the Petitioner: SRI GANESH BHUJANGA RAO VADDURI

Counsel for the Respondents:

SPECIAL STANDING COUNSEL FOR COMMERCIAL TAXES

Counsel for the Respondents: SRI RASURI SHIVA KUMAR

WRIT PETITION NO: 36083 OF 2022

Between:

M/s. Meghana Enterprises, D.No.3-191, 1st Floor, N R Nagar, Malkajgiri, Hyderabad
Represented by its Proprietor, Mr. J. Ramakrishna Rao, S/o. Sri. J. Govinda Rao.

...PETITIONER

AND

1. The State Tax Officer, Malkajgiri - III Circle, Saroornagar Division, Hyderabad.
2. The Commercial Tax Officer, Malkajgiri - III Circle, Saroornagar Division, Hyderabad.
3. The Joint Commissioner (ST), Saroornagar Division, Nampally, Hyderabad, State of Telangana.

4. The State of Telangana, Represented by its Principal Secretary, (Revenue), Secretariat, Hyderabad.

...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 an appropriate Writ or direction, more particularly one in the nature of Writ of Mandamus, declaring the Telangana Value Added Tax (Second Amendment) Act, 2017, (An Act to further amend Telangana Value Added Tax Act, 2005 as passed in violation of Articles 246, 246A, entry 54 of List-II, section 19 of the Constitution (101st Amendment) Act, as Unconstitutional and consequently be pleased set aside the impugned order dated 31.03.2022 passed by the 1st respondent for the tax period 2015-16 to 30.06.2017 as being barred by limitation of four years and the extended period of six years effected by Act 26 of 2017 amending the provisions of Section 21 of the TVAT Act as illegal, unjustified and contrary to the provisions of law.

IA NO: 1 OF 2022

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 stay all further proceedings pursuant to the impugned order dated 31.03.2022 passed by the 1st respondent for the tax period 2015-16 to 30.06.2017 during the pendency of the above writ petition.

Counsel for the Petitioner: SRI B. SRINIVAS

**Counsel for the Respondents: SRI K. RAJI REDDY,
SPECIAL STANDING COUNSEL FOR COMMERCIAL
TAXES**

Counsel for the Respondents: SRI RASURI SHIVA KUMAR

WRIT PETITION NO: 36307 OF 2022

Between:

M/s. Salora International Limited, D13/4, Okhla Phase-2, New Delhi - 110 020. Rep. by its Managing Director Mr. Tarun Jiwarajka

...PETITIONER

AND

1. The Assistant Commissioner (CT) LTU, Begumpet Division, Hyderabad.
2. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad.

...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 Writ of Mandamus or any other appropriate Writ or order or direction declaring the action of the 1st Respondent in passing the Penalty Proceedings, dated 09/03/2022, for the tax period 2015-16 and 2016-17 under the Telangana Value Added Tax Act 2005, served on the Petitioner on 21/03/2022, without considering the objections of the Petitioner, as arbitrary, contrary to law, ex-facie barred by limitation and in violation of Principles of Natural Justice and consequently set aside the Penalty Proceedings passed by the 1st Respondent, dated 09/03/2022.

IA NO: 1 OF 2022

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 grant stay of all further proceedings, pursuant to the Penalty Proceedings of the 1st Respondent, dated 09.03.2022, for the tax periods 2015-16 and 2016-17 under the Telangana Value Added Tax Act 2005, served on the Petitioner on 21.03.2022, pending disposal of the above Writ Petition, as otherwise, the Petitioner would be put to severe loss and hardship.

Counsel for the Petitioner: SRI SHAIK JEELANI BASHA

**Counsel for the Respondents: SRI L. VENKATESHWAR RAO,
SPECIAL STANDING COUNSEL FOR COMMERCIAL
TAXES**

Counsel for the Respondents: SRI RASURI SHIVA KUMAR

WRIT PETITION NO: 37185 OF 2022**Between:**

M/s.Raghava Constructions, Narayanapuram (Viii), Kalluru Mandal, Khammam (Dist.) represented by its Partner Sri Pongileti Prasad Reddy.

...PETITIONER**AND**

1. Assistant Commissioner (CT), (Int.), and LTU Officer of the Deputy Commissioner (CT), Warangal Division, Warangal.
2. Joint Commissioner (ST), Warangal Division Warangal.
3. Commercial Tax Officer - III, Khammam
4. State of Telangana, represented by its Principal Secretary, Revenue (CT) Department, Secretariat, Hyderabad.

...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 or order or direction particularly one in the nature of Writ of Mandamus setting aside the revision order passed by the second respondent by her proceedings dt.25.03.2021 in RR No.A8/09/2019 vide JC Order No.211/2021 read with revised order passed by the by the second respondent dt.20.07.2022 in R.R.No.A8/09/2019 vide DC Order No.461/2022 passed under Rule 60 of the TVAT Rules, 2005 for the tax period 2013-14 (TVAT) as unconstitutional and ab initio void and are without jurisdiction and unsustainable in law, contrary to the provisions of the TVAT Act, 2005, barred by limitation and contrary to the law laid down by this Honble Court in M/s.Sri Sri Engineering Works and Others vs. The Deputy Commissioner (CT), Begumpet Division, Hyderabad and Others vide W.P.Nos.7393 of 2020 and Batch, dated 05.07.2022, reported in 2022 SCC Online TS 1367, and is therefore is without jurisdiction.

IA NO: 1 OF 2022

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 grant stay of all further proceedings arising in pursuance of the revision order passed by the second respondent by her proceedings dt.25.03.2021 in RR No.A8/09/2019 vide JC Order No.211/2021 and the revised order passed by the

second respondent dt.20.07.2022 in R.R.No.A8/09/2019 vide DC Order No.461/2022 passed under Rule 60 of the TVAT Rules, 2005 for the tax period 2013-14 (TVAT).

Counsel for the Petitioner: SRI S. SURI BABU

**Counsel for the Respondents: SRI L. VENKATESHWAR RAO,
SPECIAL STANDING COUNSEL FOR COMMERCIAL
TAXES**

Counsel for the Respondents: SRI RASURI SHIVA KUMAR

WRIT PETITION NO: 37237 OF 2022

Between:

M/s. S.V.Interiors Pvt. Ltd., A Company incorporated under the Provisions of the Companies Act, 1956 Having its registered office at Mig 210b, Opp.sr.nagar, municipal park, B.K. Guda S.R. Nagar Hyderabad - 500038 Represented by its Director Mr. K Srinivas Raju S/o. K. Satyanarayana Raju, Aged about 49 Years, R/o. Hyderabad

...PETITIONER

AND

1. The Commercial Tax Officer, Sanathnagar Circle, Hyderabad
2. Additional Commissioner (ST), Punjagutta Division, Hyderabad
3. Assistant Commissioner (ST), Sanathnagar Circle, Punjagutta Division, Hyderabad.
4. The State of Telangana, Rep. by Principal Secretary, Revenue (ST), Secretariat, Hyderabad.

...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, direction or order more particularly in the nature of a writ of mandamus declaring the DC Order No. 493 dated 02-08-2022 passed by the Respondent No. 2 and the consequential effectual order A.O.No. 20009 dated 23-08-2022 passed by the Respondent No. 3 as being void, illegal, arbitrary, without jurisdiction and consequently set aside the same.

IA NO: 1 OF 2022

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

stay all further proceedings and consequential actions including collection of tax pursuant to DC Order No. 493 dated 02-08-2022 passed by the Respondent No. 2 and the consequential effectual order A.O.No.20009 dated 23-08-2022 passed by the Respondent No.3.

Counsel for the Petitioner: SRI M. NAGA DEEPAK

**Counsel for the Respondents: SRI L. VENKATESHWAR RAO,
SPECIAL STANDING COUNSEL FOR COMMERCIAL
TAXES**

Counsel for the Respondents: SRI RASURI SHIVA KUMAR

WRIT PETITION NO: 38778 OF 2022

Between:

M/s Pai International Electronics Limited, 1644/1, Muthyam Reddy Estate 2, Yadamma Nagar, Kanajiguda, Secunderabad - 500 015, Telangana. Represented by its Admin - Hyderabad Division, Mr. T.Shekar Goud, S/o T.Yella Goud.

...PETITIONER

AND

1. The Commercial Tax Officer, Ferozguda Circle, Hyderabad Rural Division, Hyderabad, 4th Floor, West Wing, Gagan Vihar Complex, Opposite Gandhi Bhavan, Nampally, Hyderabad - 500 001, Telangana.
2. The Joint Commissioner (ST), Hyderabad Rural Division, Hyderabad, 4th Floor, East Wing, Gagan Vihar Complex, Opposite Gandhi Bhavan, Nampally, Hyderabad - 500 001, Telangana.
3. The Assistant Commissioner (ST), Jeedimetla - 1 Circle, Hyderabad Rural Division, Hyderabad, 2nd Floor, North Wing, Gagan Vihar Complex, Opposite Gandhi Bhavan, Nampally, Hyderabad - 500 001, Telangana.
4. The Commissioner of Commercial Taxes, State of Telangana, Commercial Taxes Complex, M.J. Road, Opposite Gandhi Bhavan, Nampally, Hyderabad - 500 001, Telangana.
5. The State of Telangana, Represented by its Principal Secretary (Revenue) (CT), Telangana Secretariat, Hyderabad - 500 022, 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 one in the nature of Mandamus declaring the Revision passed by the 2nd Respondent, in JC Order No 430, dated 04.07.2022 (served on 06.08.2022), revising the Assessment Order dated 26.07.2016 passed by the 1st Respondent, under the provisions of the

Telangana Value Added Tax Act 2005, for the tax period June, 2013 to March, 2015 and the consequential order of the 3rd Respondent dated 27.07.2022 as illegal, arbitrary, bad in law, without jurisdiction and bereft of any valid reasons, barred by limitation in terms of the decision of this Hon'ble Court in the case of M/s Sri Sri Engineering Works Vs. Deputy Commissioner (CT), Begumpet Division, Hyderabad and Others and batch reported in (2022) 104 GSTR 51 (Telangana), violative of principles of natural justice, and violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and consequently set aside the same.

IA NO: 1 OF 2022

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 stay all further proceedings, including any recovery, pursuant to the Revision Order passed by the 3rd Respondent herein, in JC Order No: 430, dated 04.07.2022 (served on 06.08.2022), revising the Assessment Order dated 26.07.2016 passed by the 1st Respondent, under the provisions of the Telangana Value Added Tax Act 2005, for the tax period June, 2013 to March, 2015, pending disposal of the above Writ Petition.

Counsel for the Petitioner: SRI A. V. A. SIVA KARTIKEYA

**Counsel for the Respondents: SRI K. RAJI REDDY,
SPECIAL STANDING COUNSEL FOR COMMERCIAL TAXES**

Counsel for the Respondents: SRI RASURI SHIVA KUMAR

WRIT PETITION NO: 39019 OF 2022

Between:

M/s. Shree Vijetha Enterprises, Plot No.11, Anrich Industrial Estate, Bollaram, Jinnaram Mandal, Medak. Represented by its Partner, Mr. K. Madhusudhana Reddy, S/o. Sri. K. Sami Reddy.

...PETITIONER

AND

1. The Deputy Commissioner, Commercial Taxes, Nizamabad Division, Nizamabad.

2. The Commercial Tax Officer, Medak Circle, Medak.
3. The State of Telangana, Represented by its Principal Secretary, (Revenue), Secretariat, Hyderabad

...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 an appropriate Writ or direction, more particularly one in the nature of Writ of Mandamus, declaring the impugned order dated 29.07.2022 passed by the 1st respondent in R.R. No. 25/2017-18 for the tax period 2012-13 to 2014-15 as barred by limitation, contrary to law and illegal, besides being violative of principles of natural justice and consequently be pleased to set aside the same.

IA NO: 1 OF 2022

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 stay the collection of the disputed of Rs.34,84,086/- pursuant to the impugned order dated 29-07-2022 passed by the 1st respondent in R. R. No. 25/2017-18 for the tax period 2012-13 to 2014-15 during the pendency of the above writ petition.

Counsel for the Petitioner: SRI B. SRINIVAS

**Counsel for the Respondents: SRI K. RAJI REDDY,
SPECIAL STANDING COUNSEL FOR COMMERCIAL TAXES**

Counsel for the Respondents: SRI RASURI SHIVA KUMAR

WRIT PETITION NO: 39032 OF 2022

Between:

M/s. Concorde Motors (India) Limited, (now known as M/s. TML Business Services Ltd.) H. no. 9-1, 9-3, Devarayamzal, Thumkunta Municipality, Medchal-Malkajgiri District, Telangana - 500014, rep. by its General Manager and Authorized Signatory Mr. Dhanu Kumar.

...PETITIONER

AND

1. The Additional Commissioner, of State Tax, Punaja gutta Division, 5th Floor, 13 Block, Mayur Kushal Complex, Abids, Hyderabad -500001, Telangana.

2. The Assistant Commissioner (CT), LTJ, Panjagutta Division, 5th Floor, 13 Block, Mayur Kushal Complex, Abids, Hyderabad -500001, Telangana.
3. The State of Telangana, rep. by the Principal Secretary to the Government, Revenue (CT) Department, Telangana Secretariat Buildings, 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 an appropriate Writ, Order or Direction more particularly in the nature of MANDAMUS declaring the action of the First Respondent in passing the impugned Ex-Parte Suo Motu Revision Order bearing DC Order No. 589/RR No.24/2018-19, dated 08-09-2022, revising the Assessment Order AO no. 2585, dated 31-03-2017, passed by the Second Respondent for the Tax Periods 2011-12 to 2013-14 under the A.P. (now Telangana) VAT Act, 2005, as being barred by Limitation, being passed in violation of the principles of natural justice, being passed on mere wrongful surmises and even on merits incorrect and unsustainable and illegal and consequently set aside the same.

IA NO: 1 OF 2022

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 grant stay of collection of the disputed tax of Rs. 21,85,468-00 imposed vide the impugned Ex-Parte Suo Motu Revision Order passed by the First Respondent bearing DC Order No. 589 / RR No. 24/2018-19, dated 08-09-2022, revising, the Assessment Order AO no. 2585, dated 31-03-2017, passed by the Second Respondent for the Tax Periods 2011-12 to 2013-14 under the A.P. (now Telangana) VAT Act, 2005.

Counsel for the Petitioner: SRI G. NARENDRA CHETTY

**Counsel for the Respondents: SRI K. RAJI REDDY,
SPECIAL STANDING COUNSEL FOR COMMERCIAL TAXES**

Counsel for the Respondents: SRI RASURI SHIVA KUMAR

WRIT PETITION NO: 39150 OF 2022**Between:**

M/s. Concorde Motors (India) Limited, (now known as M/s. TML Business Services Ltd.) H. no. 9-1, 9-3, Devarayamzal, Thumkunta Municipality, Medchal-Malkajgiri District, Telangana-500014, Rep. by its General Manager and Authorized Signatory Mr. Dhanu Kumar.

...PETITIONER**AND**

1. The Additional Commissioner of State Tax, Panjagutta Division, 5th Floor, B Block, Mayur Kushal Complex, Abids, Hyderabad - 500001, Telangana.
2. The Assistant Commissioner, (CT), LTU, Panjagutta Division, 5th Floor, B Block, Mayur Kushal Complex, Abids, Hyderabad -500001, Telangana.
3. The State of Telangana, Rep. by the Principal Secretary to the Government, Revenue (CT) Department, Telangana Secretariat Buildings, 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 an appropriate Writ, Order or Direction more particularly in the nature of MANDAMUS declaring the action of the First Respondent in passing the impugned Ex-Parte Suo Motu Revision Order bearing DC Order No. 590/RR No. 25/2018-19, dated 08/09/2022, revising the Penalty Order AO no. 31991, dated 03/08/2017, passed by the Second Respondent for the Tax Periods 2011-12 to 2013-14 (in so far as it relates to 2012-13) under the A.P. (now Telangana) VAT Act, 2005, as being barred by Limitation, being without jurisdiction, being passed in violation of the principles of natural justice, and even on merits incorrect, unjustified, unsustainable and illegal and consequently set aside the same.

IA NO: 1 OF 2022

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 grant stay of collection of the disputed penalty of Rs. 2,11,872-00 imposed vide the impugned Ex-Parte Suo Motu Revision Order passed by the First

Respondent bearing DC Order No.590/RR No. 25/2018-19, dated 08/09/2022, revising the Penalty Order AO no. 31981, dated 03-08-2017, passed by the Second Respondent for the Tax Periods 2011-12 to 2013-14 (in so far as it relates to 2012-13) under the A.P. (now Telangana) VAT Act, 2005.

Counsel for the Petitioner: SRI G. NARENDRA CHETTY

**Counsel for the Respondents: SRI K. RAJI REDDY,
SPECIAL STANDING COUNSEL FOR COMMERCIAL TAXES**

Counsel for the Respondents: SRI RASURI SHIVA KUMAR

WRIT PETITION NO: 39670 OF 2022

Between:

M/s. Madhucon Projects Limited, rep. by its Sr.Dy.General Manager (Fand A), Mr. Niranjan Sahu Madhucon House Plot NO.1120/A, Road No.36, Jubilee Hills, Hyderabad - 500033 Telangana State

...PETITIONER

AND

1. Joint Commissioner of State Taxes, Punjagutta Division, Mayur Kushal Complex, Abids, Hyderabad.
2. The Assistant Commissioner of State Taxes, Jubilee Hills Circle, Mayur Kushal Complex, Abids, Hyderabad.
3. The Assistant Commissioner of (CT) LTU, Punjagutta Division, Mayur Kushal Complex, Abids, Hyderabad.
4. State of Telangana, rep. by its Secretary to Government, Revenue (CT-II) Department, Secretariat, Hyderabad

...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 Certiorari or any other appropriate writ, order or direction, quashing the revision order of the 1st Respondent passed in DO NO.471 (RR No.70/2018-19), dated 23.7.2022 for the tax period 2011-12 and 2012-13 under the Telangana Value Added Tax Act, 2005, as illegal, arbitrary, barred by limitation under Section 32(2) of the Telangana VAT Act, 2005 and consequently set aside the revision order of the 1st Respondent as not valid in the eye of law.

IA NO: 1 OF 2022

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 grant stay of all further proceedings pursuant to the revision order passed by the 1st respondent dated 23.7.2022 as well as the consequential order passed by the 2nd respondent dated 8.8.2022 for the period 2011-12 and 2012-13 under the Telangana Vat Act, 2005, pending disposal of the above writ petition, as otherwise, the petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: SRI SRINIVASA RAO KUDUPUDI

**Counsel for the Respondents: SRI K. RAJI REDDY,
SPECIAL STANDING COUNSEL FOR COMMERCIAL TAXES**

Counsel for the Respondents: SRI RASURI SHIVA KUMAR

WRIT PETITION NO: 40215 OF 2022

Between:

M/s. Rohan Builders (India) Pvt. Ltd., A Company incorporated under the Provisions of the Companies Act, Having its registered office at 1, Modibaug, Commercial Building, CTS No. 2254, Ganeshkhind Road, Shivaji Nagar, Pune Pune Represented by its Authorized Signatory Waman Rao Nyalkalkar. S/o. Laxman Rao Nyalkalkar, aged about 71 years, R/o. 115, MIG, Housing Board Colony, Zaheerabad, Sangareddy.

...PETITIONER

AND

1. Deputy Commissioner of Commercial Taxes, Nizamabad Division, Nizamabad
2. Assistant Commissioner (ST) Commercial Tax Officer(CT), Sangareddy Circle, Nizamabad Division
3. Deputy Commercial Tax Officer-II, Sanga Reddy Circle, Nizamabad Division, Nizamabad
4. The State of Telangana, Rep. by Principal Secretary, Revenue (ST), Secretariat, Hyderabad.

...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, direction or order more particularly in the nature of a writ of mandamus declaring the DC Order No. 397 dated 15-06-2022 passed by the Respondent No. 1, served on the Petitioner on 17-10-2022 and the effectual

order R.C.No. DC/RR/39/2017-2018 dated 02-09-2022 passed by the Respondent No. 2, served on 17-10-2022 as being void, illegal, arbitrary, without jurisdiction and consequently set aside the same.

IA NO: 1 OF 2022

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 stay all further proceedings and consequential actions including collection of tax pursuant to DC Order No. 397 dated 15-06-2022 passed by the Respondent No. 1, served on the Petitioner on 17-10-2022 and the effectual order R.C.No. DC/RR/39/2017-2018 dated 02-09-2022 passed by the Respondent No. 2, served on 17-10-2022.

Counsel for the Petitioner: SRI M. NAGA DEEPAK

**Counsel for the Respondents: SRI K. RAJI REDDY,
SPECIAL STANDING COUNSEL FOR COMMERCIAL TAXES
FOR Ms. SAPNA REDDY**

Counsel for the Respondents: SRI RASURI SHIVA KUMAR

WRIT PETITION NO: 41958 OF 2022

Between:

M/s. Aquanomics Systems Limited, 2-3-148, Ramgopalpet, Secunderabad - 500003, Telangana, rep. by its General Manager (Finance and Commercial) and Authorized Signatory, Mr. Abhijit Sudhakar Deshpande.

...PETITIONER

AND

1. The State Tax Officer-1, O/o Assistant Commissioner (ST), M.G. Road - S.D. Road Circle, Begumpet Division, 4th Floor, Pavani Prestige, Ameerpet, Hyderabad - 500016, Telangana.
2. The Assistant Commissioner (ST), Ramgopalpet Ranigunj Circle, Salike Senate, 2-4-416 and 417, Ramgopalpet, Secunderabad 500003.
3. The State of Telangana, rep. by the Principal Secretary to the Government, Revenue (CT) Department, Telangana Secretariat Buildings, 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 an appropriate Writ, Order or Direction more particularly in the nature of MANDAMUS declaring that the impugned Assessment Order vide A.O. No. 16804, dated 20-05-2022 (received on 12-10-2022 by Regd. Post) passed by the First Respondent for the Tax Periods April, 2016 to June, 2017 under the A.P. (now Telangana) VAT Act, 2005, as being barred by Limitation, being without jurisdiction and even on merits incorrect, unjustified, unsustainable and illegal and consequently set aside the same.

IA NO: 1 OF 2022

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 stay of collection of the disputed tax of Ra. 25,67,379-00 imposed vide the impugned Assessment Order passed by the First Respondent bearing A.O.No.16804, dated 20.05.2022, for the Tax period April, 2016 to June 2017 under the A.P.(now Telangana) VAT Act, 2005, pending disposal of the Writ Petition.

Counsel for the Petitioner: SRI G. NARENDRA CHETTY

**Counsel for the Respondents: SRI L. VENKATESHWAR RAO,
SPECIAL STANDING COUNSEL FOR COMMERCIAL
TAXES**

Counsel for the Respondents: SRI RASURI SHIVA KUMAR

WRIT PETITION NO: 44458 OF 2022

Between:

M/s.Agrasen Steel Tubes Pvt. Ltd., Survey No.203, H.No.4-59/1, Pati Village, Patancheru Mandal, Sangareddy District. Rep. by its Director Mr.Nalin Punamchand Khara

...PETITIONER

AND

1. The Joint Commissioner of State Tax, Nizamabad Division, Nizamabad.
2. The Deputy Commercial Tax Officer-II, Sangareddy Circle, Sangareddy.

3. The Commercial Tax Officer, Sangareddy Circle, Sangareddy.
4. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad.

...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 Writ of Mandamus or any other appropriate Writ or Order or Direction declaring the action of the 1st respondent in passing the Suo Motu Revision Proceedings of the 1st Respondent, dated 27.06.2022 anti dated, served on the Petitioner on 06.10.2022 in revising the Audit Assessment Proceedings, dated 14.12.2016 passed by the 2nd Respondent for the tax period 2014-15 and 2015-16 under the TVAT Act 2015, without considering the objections of the Petitioner, dated 08.07.2022 filed on 12.07.2022, as arbitrary, contrary to law, patently barred by limitation and in violation of Principles of Natural Justice and consequently set aside the Revision Proceedings of the 1st respondent, dated 27.06.2022 as null and void.

IA NO: 1 OF 2022

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 suspend the operation of the Revision Proceedings of the 1st respondent, dated 27.06.2022, served on the Petitioner on 06.10.2022, passed for the tax period 2014-15 and 2015-16 under the Telangana Value Added Tax Act 2005, pending disposal of the above Writ Petition, as otherwise, the Petitioner would be put to severe loss and hardship.

Counsel for the Petitioner: SRI SHAIK JEELANI BASHA

**Counsel for the Respondents: SRI K. RAJI REDDY,
SPECIAL STANDING COUNSEL FOR COMMERCIAL TAXES**

Counsel for the Respondents: SRI RASURI SHIVA KUMAR

WRIT PETITION NO: 44545 OF 2022**Between:**

Majeera Hotels and Resorts Pvt. Limited, # 711, Manjeera Trinity Corporate, Beside Manjeera Mall, JNTU-Hitech City Road, Kukatpally Hyderabad Hyderabad TG 500072 IN Represented by its Director Mr. Yoganand Gajjala, S/o. Chennakesavulu Gajjala, Aged about 63 Years, R/o. Hyderabad

...PETITIONER**AND**

1. Additional Commissioner of State Tax, Punjagutta Division Hyderabad, Telangana
2. Commercial Tax Officer - IV, Enforcement Wing, Office of the Additional Commissioner, (CT) Enforcement wing, Telangana, Hyderabad
3. Additional Commissioner (CT), Enforcement Wing, Telangana, Hyderabad
4. Commercial Tax Officer, Punjagutta Circle, Hyderabad
5. The State of Telangana, Rep.by Principal Secretary, Revenue (CT), Secretariat, Hyderabad.

...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, direction or order more particularly in the nature of a writ of mandamus declaring the Revision Order DC Order No. 327 dated 16-11-2022 passed by Respondent No. 1 as being void, illegal, arbitrary, without jurisdiction and consequently set aside the same.

IA NO: 1 OF 2022

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 stay all further proceedings and consequential actions including collection of tax pursuant to Revision Order DC Order No. 327 dated 16-11-2022 passed by Respondent No. 1.

Counsel for the Petitioner: SRI M. NAGA DEEPAK

**Counsel for the Respondents: SRI K. RAJI REDDY,
SPECIAL STANDING COUNSEL FOR COMMERCIAL TAXES**

Counsel for the Respondents: SRI RASURI SHIVA KUMAR

WRIT PETITION NO: 44649 OF 2022

Between:

United Telelinks (Bangalore) Limited, 8-2-682/B/6/A, Road No. 12, Banjara Hills, Hyderabad - 500034. Represented by its Authorized Signatory, Sri. Nagendra C.R. S/o. Ramachandra Shastry C.L Aged about 45 years, R/o. Anekal, Bengaluru, Karnataka.

...PETITIONER

AND

1. The Commercial Tax Officer, Somajiguda Circle, Punjagutta Division, Hyderabad, Telangana State.
2. The Additional Commissioner of ST, Punjagutta Division, Hyderabad, Telangana State.
3. The Assistant Commissioner of State Tax, Khairatabad-Somajiguda Circle, Punjagutta Division, Hyderabad, Telangana State.
4. The Special Chief Secretary, Government of Telangana State, Revenue Department, Hyderabad, Telangana.
5. State of Telangana, Rep. by its Principal Secretary, Revenue(CT) Department, Secretariat, Burgula Rama Krishna Rao Bhavan, NH 44, Hill Fort, Adarsh Nagar, Hyderabad, Telangana 500063.

...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 an appropriate writ, order or direction particularly in the nature of Writ of MANDAMUS declaring the order passed by the 2nd respondent and the consequential order passed by the 1st respondent levying tax of 14.5 percent on mobile phones sold in a composite pack treating it as a residuary item contrary to Entry 39(15) of 1st Schedule of the TS VAT Act 2005 and to declare the order dated 21-10-2022 barred by limitation, contrary to the judgment passed by this Hon'ble Court in Sri Sri Engineering Works and Ors. Vs. The Deputy Commissioner (CT), Begumpet Division Hyderabad and Ors reported in MANU/TL/1197/2022 as illegal, arbitrary, unjust, unfair, improper and contrary to the principles of natural justice and violative of articles 227, 14, 19(10)(g), 21, 265 and 300-A of the Constitution of India and consequently to set aside the same.

IA NO: 1 OF 2022

Petition under Section 151 CPC praying that for the reasons stated in the accompanying affidavit, in view of the judgment passed by this Hon'ble Court in Sri Sri Engineering Works and Ors. Vs. The Deputy Commissioner (CT), Begumpet Division, Hyderabad and Ors reported in MANU/TL/1197/2022 statutory limitation enhanced by the Telangana State Government to 6 years by G.O. Ms. No. 107 dated 24.06.2017 is declared to be illegal and order of the 2nd respondent passing impugned order dated 21-10-2022 is contrary to the limitation prescribed under section 32 as the assessment order for the years 2014-15 and 2015-16 is received by the Petitioner on 07th November, 2022 In the light of the Judgment rendered by this Hon'ble Court, the order passed by the 2nd respondent is liable to be quashed and under these circumstances, the Petitioner prays this Hon'ble Court to grant stay of collection of the disputed amount of Rs. 25,04,12,094/- raised by the 3rd respondent in the consequential proceedings dated 04-11-2022 else the Petitioner would put to severe loss and hardship.

Counsel for the Petitioner: SRI M. V. J. K. KUMAR

**Counsel for the Respondents: SRI K. RAJI REDDY,
SPECIAL STANDING COUNSEL FOR COMMERCIAL TAXES**

Counsel for the Respondents: SRI RASURI SHIVA KUMAR

WRIT PETITION NO: 45369 OF 2022

Between:

M/s. Bright Rock Industries, Plot No. 203, Kalyan Nagar Road, S.R. Nagar, Hyderabad - 500 038. Rep. by its Partner Mr. Mohd. Ilyas

...PETITIONER

AND

1. The Additional Commissioner of State Tax, Panjagutta Division, Hyderabad
2. The Deputy Commercial Tax Officer, Vengalrao Nagar Circle, Hyderabad.
3. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad.

...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 declaring the action of the 1st Respondent in passing the Revision Proceedings, dated 25/10/2022 under Section 32 (2) of the Telangana Value Added Tax Act, 2005 for the tax period 2013-14 to 2016-17, as arbitrary, contrary to the provisions of the Act, Ex-Facie barred by limitation and in violation of Principles of Natural Justice and Rule of Law and consequently set aside the Revision Proceedings of the 1st Respondent, dated 25/10/2022 as null and void.

IA NO: 1 OF 2022

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 suspend the operations of the Revision Proceedings of the 1st Respondent, dated 25/10/2022 passed for the tax period 2013-14 to 2016-17 under Section 32(2) of the Telangana Value Added Tax Act, 2005, pending disposal of the above Writ Petition, as otherwise, the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: SRI SHAIK JEELANI BASHA

**Counsel for the Respondents: SRI K. RAJI REDDY,
SPECIAL STANDING COUNSEL FOR COMMERCIAL TAXES**

Counsel for the Respondents: SRI RASURI SHIVA KUMAR

WRIT PETITION NO: 46046 OF 2022

Between:

M/s.Krishna Polypacks Pvt. Ltd., Plot No.15, Phase 1, Kamalapuri Colony, Hyderabad 500 073. Represented by its Managing Director Maganti Murali

...PETITIONER

AND

1. Additional Commissioner of State Tax, Punjagutta Division, Mayur Kushal Complex, Abids, Hyderabad.
2. Assistant Commissioner (CT) Audit, Punjagutta Division, Mayur Kushal Complex, Abids, Hyderabad.

3. Commercial Tax Officer, Sanathnagar Circle, Punjagutta Division, Mayur Kushal Complex, Abids, Hyderabad.
4. State of Telangana, Represented by its Principal Secretary to Revenue, Secretariat, Saifabad, Hyderabad.

...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, one more in the nature of MANDAMUS declaring the impugned revision order vide DC order No.693/R.R.No.28/2019-20 dated 19-11-2022 (Ex. P 1) passed by the 1st respondent beyond the limitation period of 4 years, contrary to law laid down by this Hon'ble Court in Sri Sri Engineering Works V Deputy Commissioner (CT), Begumpet (2022) 104 GSTR 51 (Telangana) and contrary to sections 13 and 32 of the Telangana Value Added Tax Act, 2005 and rules 3(e), 20(8) and (11) of the Telangana Value Added Tax Rules, 2005 and in violation of Articles 14, 19(1)(g), 265 and 300-A of the Constitution as arbitrary, illegal without jurisdiction and set aside the same.

IA NO: 1 OF 2022

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 stay all further proceedings including stay of collection of the disputed tax of Rs.13,42,708 and pass such other order or orders as are deemed fit and proper in the facts and circumstances of the case and do justice for which the petitioners shall always remain deeply obliged to this Hon'ble Court.

Counsel for the Petitioner: SRI S. R. R. VISWANATH

**Counsel for the Respondents: SRI K. RAJI REDDY,
SPECIAL STANDING COUNSEL FOR COMMERCIAL TAXES**

Counsel for the Respondents: SRI RASURI SHIVA KUMAR

WRIT PETITION NO: 46517 OF 2022

Between:

M/s.Mahaveer Infoway Ltd., 7-1-24/2/C, 301/A, Surabhi Complex, Greenlands, Begumpet, Hyderabad 500 018. Represented by one of its directors Ashok Kumar Jain

...PETITIONER

AND

1. Additional Commissioner (ST), Punjagutta Division, Mayur Kushal Complex, Abids, Hyderabad
2. Commercial Tax Officer, Sanatnagar Circle, Punjagutta Division, Mayur Kushal Complex, Abids, Hyderabad.
3. Commissioner of Commercial Taxes, Commercial Taxes Complex, 1st Floor, M.J. Market Road, Opp. Gandhi Bhavan. Nampally, Hyderabad 500 001
4. State of Telangana, Represented by its Principal Secretary to Revenue(CT), Secretariat, Saifabad, Hyderabad

...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 i) Issue a writ, order or direction one more in the nature of MANDAMUS declaring the impugned revision order vide D.C. Order No.237/R.R.No.97/2016- 17 dated 06-04-2022 (Ex. P 1) passed by the 1st respondent beyond the limitation period of 4 years contrary to the decision of this Hon'ble Court in Sri Sri Engineering Works V Deputy Commissioner (2022)104 GSTR 51(Telangana) and treating the mobile/cell phones as residuary V schedule goods liable to tax at 14.5 per cent contrary to Advance Ruling vide CCTs Ref.No/AR Com/50/2006 dated 25-11-2006 and contrary to Commissioners clarification and government memos and contrary to sections 4(3) read with entry 39(15) of IV schedule 32(3),67(4)(ii) and 76 of the Telangana Value Added Tax Act, 2005 and in violation of articles 14,19(1)(g), 21, 265, and 300 A of the Constitution as arbitrary, illegal, without jurisdiction and set aside the same and ii) Also declare the Effectual order vide A.O.No.13812 dated 13-04-2022 (Ex. P 13) issued by the 2nd respondent in pursuance of the above said impugned revision order as illegal, arbitrary without jurisdiction and set aside the same and iii) Also declare the Notice dated 28-11-2022 demanding the payment of the disputed tax levied under the impugned revision order as illegal, arbitrary without jurisdiction and set aside the same.

IA NO: 1 OF 2022

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 stay all further proceedings including stay of collection of the disputed tax in pursuance of the impugned orders vide D.C.Order N0.237/R.R.No.97/2016-17 dated 06-04-2022 & A.O.Order No.13812 dated 13-04-2022.

Counsel for the Petitioner: SRI S. R. R. VISWANATH

**Counsel for the Respondents: SRI K. RAJI REDDY,
SPECIAL STANDING COUNSEL FOR COMMERCIAL TAXES**

Counsel for the Respondents: SRI RASURI SHIVA KUMAR

WRIT PETITION NO: 884 OF 2023**Between:**

M/s. Nucon Aerospace Pvt. Ltd., Plot No.88-B/1, Co-operative Industrial Estate, Balanagar, Hyderabad - 50037 rep. by its GM Commercial and EXIM, and Authorized Signatory Mr. K.NV. Ramaswamy

...PETITIONER

AND

1. The Joint Commissioner of State Tax, Hyderabad Rural Division, Gagan Vihar Building, Nampally, Hyderabad, Telangana.
2. The Commercial Tax Officer, Fatehnagar Circle, Hyderabad Rural Division, 2nd Floor, Gagan Vihar Building, Nampally, Hyderabad, Telangana.
3. The State of Telangana, Rep. by the Principal Secretary to the Government, Revenue (CT) Department, Telangana Secretariat Buildings, 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 an appropriate Writ, Order or Direction more particularly in the nature of MANDAMUS declaring the action of the First Respondent in passing the impugned Revision Order bearing JC Order No. 673/RR No. R1/02/2021-22, dated 09.11.2022, revising the Assessment Order AO no. 28432, dated 24-06-

2017, passed by the Second Respondent for the Tax Periods January, 2013 to March, 2016, under the A.P. and Telangana VAT Acts, 2005, as being barred by Limitation, being passed on mere wrongful surmises and even on merits incorrect and unsustainable and illegal and consequently set aside the same.

IA NO: 1 OF 2023

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 grant stay of collection of the disputed tax of Rs. 97,02,939 imposed vide the impugned Revision Order passed by the First Respondent bearing JC Order No. 673 / RR No. R1/02/2021-22, dated 09.11.2022, revising the Assessment Order AO no. 28432, dated 24-06-2017, passed by the Second Respondent for the Tax Periods January, 2013 to March, 2016 under the A.P. and Telangana VAT Acts, 2005.

Counsel for the Petitioner: SRI MUKTINUTALAPATI RAMACHANDRA MURTHY

Counsel for the Respondents:

SPECIAL STANDING COUNSEL FOR COMMERCIAL TAXES

Counsel for the Respondents: SRI RASURI SHIVA KUMAR

WRIT PETITION NO: 1111 OF 2023

Between:

M/s.Auto India, H.No.5-9-16/2, TSHC Road, Prashant Nagar, Kukatpally, Hyderabad - 500 072. State of Telangana. Rep. by its Managing partner Mr.B.Kashi Vishwanath

...PETITIONER

AND

1. The Joint Commissioner (ST), Hyderabad Rural Division, Hyderabad
2. The Deputy Commercial Tax Officer-H, Ferozguda Circle, Hyderabad.
3. The Assistant Commissioner of State Tax, (Formerly the Commercial Tax Officer). Balanagar Circle, Hyderabad.
4. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad

...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 Writ of Mandamus or any other appropriate Writ or Order or Direction declaring the action of the 1st Respondent in passing the Suo Motu Revision Proceedings, dated 24.08.2022 served on the Petitioner on 27.12.2022 for the tax period April, 2012 to March, 2016 under the Telangana Value Added Tax Act 2005, without considering the explanation of the Petitioner, dated 28.12.2020, 19.01.2021, 18.02.2021 and 08.08.2022, as arbitrary, contrary to law, ex-facie barred by limitation under Section 32(3) of the TVAT Act, taking exclusion period of limitation by the 1st Respondent as per the decision of the Hon'ble Supreme Court in Suo Motu W.P.(Civil) No.3/2020, dated 10.01.2022, which has no application to the Revenue and the Revision Order is without jurisdiction and in violation of Principles of Natural Justice, and consequently set aside the Revision Proceedings of the 1st Respondent, dated 24.08.2022 as null and void.

IA NO: 1 OF 2023

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 suspend the operation of the Revision Proceedings of the 1st Respondent, dated 24.08.2022, served on the Petitioner on 27.12.2022, passed for the tax period April, 2012 to March, 2016 under the Telangana Value Added Tax Act 2005, including Effectual Orders of the 3rd Respondent, dated 28.12.2022, pending disposal of the above Writ Petition, as otherwise, the Petitioner would be put to severe loss and hardship.

Counsel for the Petitioner: SRI SHAIK JEELANI BASHA

Counsel for the Respondents:

SPECIAL STANDING COUNSEL FOR COMMERCIAL TAXES

Counsel for the Respondents: SRI RASURI SHIVA KUMAR

WRIT PETITION NO: 1496 OF 2023**Between:**

M/s. Vinayaka Mobikes Pvt Ltd, Having its office at D.No. 3-2-870/3, VNR Complex, Kachiguda Station Road, Hyderabad Represented by its Director, Mr. K. V. Babul Reddy, S/o. Seetharami Reddy, Aged about 73 Years, R/o. Hyderabad

...PETITIONER**AND**

1. Deputy Commissioner (CT), Charminar Division, Hyderabad
2. Assistant Commissioner (CT), LTU, Charminar Division, Hyderabad
3. Assistant Commissioner(ST), Medhipatnam - 1 Circle, Hyderabad
4. The State of Telangana, Rep. by Principal Secretary, Revenue (CT), Secretariat, Hyderabad.

...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, direction or order more particularly in the nature of a writ of mandamus declaring the impugned D.C.A.O.No. 752 dated 19/12/2022 passed by the Respondent No. 1 and the consequential Assessment order A.O.No. 5 dated 02/01/2023 in so far as the period from April 2016 to January 2017 is concerned as being void, illegal, arbitrary, without jurisdiction and consequently set aside the same.

IA NO: 1 OF 2023

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 stay all further proceedings and consequential actions including collection of tax pursuant to impugned D.C.A.O.No. 752 dated 19/12/2022 passed by the Respondent No. 1 and the consequential Assessment order A.O.No.5 dated 02/01/2023 in so far as the period from April 2016 to January 2017 is concerned.

Counsel for the Petitioner: SRI M. NAGA DEEPAK**Counsel for the Respondents:**

SPECIAL STANDING COUNSEL FOR COMMERCIAL TAXES

Counsel for the Respondents: SRI RASURI SHIVA KUMAR

WRIT PETITION NO: 4181 OF 2023

Between:

M/s. VIVO Mobile India Pvt. Ltd., Plot No. 14, Flat No. 408, 4th Floor, Shangrila Plaza, Road No. 2, Banjara Hills, Hyderabad Rep. by its Chief Financial Officer & Director Sri. Harinder Dahiya, S/o. Balak Ram, aged about 34 Years.

...PETITIONER

AND

1. The Commercial Tax Officer, Jubilee Hills Circle, Punjagutta Division, Hyderabad, Telangana State.
2. The Additional Commissioner of ST, Punjagutta Division, Hyderabad, Telangana State.
3. The Assistant Commissioner of State Tax, Jubilee Hills-I Circle, Punjagutta Division, Hyderabad, Telangana State.
4. The Special Chief Secretary, Government of Telangana State, Revenue Department, Hyderabad, Telangana
5. State of Telangana, Rep by its Principal Secretary, Revenue(CT) Department, Secretariat, Burgula Rama Krishna Rao Bhavan, NH 44, Hill Fort, Adarsh Nagar, Hyderabad, Telangana 500063

...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 an appropriate writ, order or direction particularly in the nature of Writ of MANDAMUS declaring the order passed by the Respondent No. 2 dated 10-10-2022 in DC Order No. 634 in R.R. No. 57/2018-19 and the consequential order dated 31-10-2022 passed by the Respondent No. 3 levying tax or 14.5percentage on mobile phones sold in a composite pack treating it as a residuary item contrary to Entry 39(15) of IV Schedule of the TS VAT Act 2005 and to declare the order dated 10-10-2022 as barred by limitation, being contrary to the judgment passed by this Hon'ble Court in Sri Sri Engineering Works and Ors. Vs. The Deputy Commissioner (CT), Begumpet Division, Hyderabad and Ors reported in (2022) 104 GSTR 51 and consequently to set aside the impugned order.

IA NO: 1 OF 2023

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 be pleased to stay all further proceedings pursuant to the revision order passed by the Respondent No. 2 dated 10- 10-2022 in DC Order No. 634 in R.R. No. 57/2018-19 and consequential order of Respondent No. 3 dated 31-10-2022 else the Petitioner would put to severe loss and hardship.

Counsel for the Petitioner: SRI M. V. J. K. KUMAR

Counsel for the Respondents:

SPECIAL STANDING COUNSEL FOR COMMERCIAL TAXES

Counsel for the Respondents: SRI RASURI SHIVA KUMAR

The Court made the following: COMMON ORDER

THE HON'BLE SRI JUSTICE P.SAM KOSHY

AND

THE HON'BLE SRI JUSTICE LAXMI NARAYANA ALISHETTY

W.P. Nos. 18690 of 2020, 21130, 36106 of 2021, 14866, 18464, 27589, 30516, 30521, 30527, 30641, 30843, 31770, 31828, 31836, 32193, 32241, 32338, 32416, 33243, 33321, 33615, 33636, 34031, 34844, 35490, 35803, 36083, 36307, 37185, 37237, 38778, 39019, 39032, 39150, 39670, 40215, 41958, 44458, 44545, 44649, 45369, 46046, 46517 of 2022, 884, 1111, 1496 and 4181 of 2023

COMMON ORDER: (per Hon'ble Sri Justice P.SAM KOSHY)

Since the issue raised in this batch of writ petitions is one and the same, they are being decided by way of this common order.

2. Heard learned counsel for the petitioners in all the writ petitions and the learned Special Standing Counsel for Commercial Tax appearing for the respondents. Perused the record.

3. For convenience, the facts in W.P.No.18690 of 2020 are discussed hereunder:

The instant writ petition has been filed by the petitioner assailing the order dated 24.06.2020 which is an effectual order passed by respondent No.1 consequent to revisional order being passed on 15.09.2020.

4. The point of issue raised by the learned counsel for the petitioner in the present writ petition is that under the provisions of Section 32 (4) of the Telangana Value Added Tax Act, 2005 (hereinafter referred to as 'the Act'), the Revisional Authority could

have revised the order within a period of four (4) years i.e, four years starting from the date of the order in original passed. The revisional order and the effectual order both have been passed much after a period of four years. Both being much beyond the period of four years prescribed under Section 32 (4) of the Act. The Department seems to have proceeded with the revision in terms of an amendment brought to Section 32 (4) of the Act, extending the period of limitation from four (4) years to six (6) years. However, the said amendment to Section 32 (4) of the Act itself was subjected to challenge in a batch of writ petitions before the Division Bench of this Court in case of **Sri Sri Engineering Works and Others Vs. Deputy Commissioner (CT) and others**. The leading case of which is W.P.No.7893 of 2021. The Division Bench of this Court vide order dated 05.07.2022 had held the amendment to be unconstitutional and devoid of legislative competence. The High Court, as a consequence, had set aside/quashed the notices issued therein and orders passed under Section 32 (3) of the Act and allowed the batch of writ petitions.

5. Though it has been submitted that the above said order passed by the Division Bench of this Court is under challenge before the Hon'ble Supreme Court, however, there is no interim order staying the effect of operation of the said order. As a consequence, undisputedly, the amended provision does not exist after the judgment of the Division Bench of this Court in the case of **Sri Sri Engineering Works (supra)** has been passed. That after, the same had been

declared unconstitutional by the Division Bench of this Court and the same could not had been invoked by the respondent authorities for exercising the revisional powers. It is in this respect that the Bench hearing the writ petition at the admission stage had granted an interim protection vide order dated 02.11.2020. The aforesaid factual matrix of the case is undisputed and is factual in nature so far as revisional order and the effectual order having been passed beyond a period of four years and as the period prescribed under Section 32 (4) of the Act (unamended) and the provision which as on the date is in operation.

6. So far as the amendment to the period of four years limitation prescribed under the said Act having been extended to six years, the same as has been said earlier has already been struck down by this Court in the aforesaid batch of writ petitions. The order of the Division Bench, striking down the amended provision has not been interfered with or stayed by the Hon'ble Supreme Court in case of **Sri Sri Engineering Works (Supra)**. The amended provision once when it has been struck down by the Division Bench of this Court, the same provision could not had been brought into force by the respondents and the action therefore *per se* is without jurisdiction and competence.

7. We have no hesitation in reaching to the conclusion that the effectual order and the revisional order on the basis of which the

effectual order has been passed, being beyond the period of four years as is required under Section 32 (4) of the Act are not sustainable and the same deserves to be and are accordingly set aside/quashed.

8. Accordingly, the Writ Petition stands allowed. Consequently, the batch of Writ Petitions also stands allowed on similar terms. No order as to costs.

As a sequel thereto, miscellaneous petitions pending, if any, shall stand closed.

That Rule Nisi has been made absolute with regards to WP.No.18690 of 2020 & WP.No.21130 of 2021.

Witness the Hon'ble the Chief Justice ALOK ARADHE on this Friday, The Twenty Ninth Day of September, Two Thousand and Twenty Three.

**SD/-V.KAVITHA
ASSISTANT REGISTRAR**

//TRUE COPY//

SECTION OFFICER

To,

1. The Commercial Tax Officer, Jubilee Hills Circle, Punjagutta Division, Hyderabad, Telangana State.
2. The Additional Commissioner of ST, Punjagutta Division, Hyderabad, Telangana State.
3. The Assistant Commissioner of State Tax, Jubilee Hills-I Circle, Punjagutta Division, Hyderabad, Telangana State.
4. The Special Chief Secretary, Government of Telangana State, Revenue Department, Hyderabad, Telangana
5. The Joint Commissioner of State Taxes, Punjagutta Division, Mayur Kushal Complex, Abids, Hyderabad.
6. The Assistant Commissioner of State Taxes, Jubilee Hills Circle, Mayur Kushal Complex, Abids, Hyderabad.
7. The Secretary to Government, Revenue Department, State of Telangana, Secretariat, Telangana State, Hyderabad
8. The Commercial Tax Officer, Bhongir Circle, Bhongir.

9. The Assistant Commissioner (CT), (Audit), Nalgonda Division, Nalgonda.
10. The Authority for Clarification and Advance Ruling, O/o. The Commissioner of Commercial Taxes, State of Telangana, Opp: Gandhi Bhavan, Nampally, Hyderabad.
11. The Assistant Commissioner (ST), Madhapur Circle - 4, Hyderabad.
12. The Deputy Commissioner (CT), Hyderabad Rural Division, Hyderabad.
13. The Principal Secretary, Revenue (CT) Department, State of Telangana, Secretariat Building, Hyderabad, Telangana State
14. The Assistant Commissioner (CT), LTU, Nalgonda Division Nalgonda
15. The Assistant Commissioner, Service Tax Range of Nalgonda, Nalgonda Division of Central Excise and Service Tax, Nalgonda.
16. The Secretary, Ministry of Finance, Central Secretariat, Union of India, New Delhi.
17. The Assistant Commissioner (CT) (STU) - II, Saroornagar Division, Hyderabad.
18. The Assistant Commissioner (CT) - III, Saroornagar Division, Hyderabad.
19. The Principal Secretary, Revenue Department, State of Telangana, Telangana Secretariat, Hyderabad.
20. The Deputy Commercial Tax Officer, O/o The Commercial Tax Officer, Suryapet Circle, Nalgonda Division, K.K. Road, Suryapet, Nalgonda District, Telangana.
21. The Commercial Tax Officer, Suryapet Circle, Nalgonda Division, K.K. Road. Suryapet. Nalgonda District, Telangana.
22. The Assistant Commissioner (ST) LTU, Intelligence Wing, Hyderabad Rural Division, Hyderabad.
23. The Commercial Tax Officer, Peddapalli Circle, Karimnagar Division, Karimnagar.
24. The Principal Secretary to Government, Revenue (CT-II) Department, State of Telangana, Secretariat, Hyderabad
25. The Deputy Commissioner (CT), Saroornagar Division, Hyderabad.
26. The Branch Manager, ICICI Bank, ICICI Bank Tower, 7th Floor, Survey No.115/27, Plot No.12, Nanakramguda, Hyderabad 500 008.
27. The Commercial Tax Officer IV, Enforcement Wing, O/o. The Additional Commissioner (CT), Enforcement Wing, Hyderabad.
28. The Assistant Commissioner (CT) (Int) (LTU), Saroornagar Division, Hyderabad
29. The Deputy Commissioner, (CT), Saroornagar Division, Nampally, Hyderabad.
30. The Commercial Tax Officer, Saroornagar-I Circle, Saroornagar Division, Nampally, Hyderabad.
31. The Commercial Tax Officer, Madapur Circle, Hyderabad.
32. The Assistant Commissioner (ST), Jeedimetla - 1 Circle, Hyderabad Rural Division, Gaganvihar, Hyderabad.
33. The Commercial Tax Officer, Saroornagar-3 Circle, Saroornagar Division, Telangana 9th Floor, Mayur Kushal Complex C-Block, Abids, Hyderabad
34. The Assistant Commissioner(CT), Audit Saroornagar Division, Hyderabad
35. The State of Telangana, Rep. by Principal Secretary, Revenue (ST), Secretariat, Hyderabad.
36. The Assistant Commissioner (ST), Jubilee Hills-2 circle, Hyderabad
37. The Deputy Commissioner, (ST) STU-I, Punjagutta Division, Hyderabad.

38. The Commercial Tax Officer, Sultan Bazar Circle, Abids Division, Hyderabad.
39. The Joint Commissioner(CT), Legal (FAC) Hyderabad
40. The Joint Commissioner (ST), Abids Division, Hyderabad
41. The Assistant Commissioner (ST), Fathe Nagar Circle, Gagan Vihar Building, II Floor, Nampally, Hyderabad.
42. The Deputy Commissioner (CT), Hyderabad Rural Division Hyderabad.
43. The Commercial Tax Officer, Fathenagar Circle, Hyderabad Rural Division. Hyderabad.
44. The Assistant Commissioner (ST), Hydernagar - 1 Circle, 3rd Floor, Gaganvihar, Nampally, Hyderabad.
45. The Assistant Commissioner (CT), Audit, Begumpet Division, Hyderabad.
46. The Deputy Commercial Tax Officer-II, Hydernagar Circle, Hyderabad.
47. The Commercial Tax Officer, IDA, Gandhi Nagar Circle, Hyderabad
48. The Deputy Commissioner of Commercial Taxes, Nalgonda Division, Nalgonda, Telangana State.
49. The Commercial Tax Officer, Bhongir Circle, Bhongir, Yadadri Bhongir District, Telangana State
50. The State Tax Officer, Malkajgiri - III Circle, Saroornagar Division, Hyderabad.
51. The Commercial Tax Officer, Malkajgiri - III Circle, Saroornagar Division, Hyderabad.
52. The Joint Commissioner (ST), State of Telangana, Saroornagar Division, Nampally, Hyderabad.
53. The Assistant Commissioner (CT) LTU, Begumpet Division, Hyderabad
54. The Assistant Commissioner (CT), (Irt.), and LTU Officer of the Deputy Commissioner (CT), Warangal Division, Warangal.
55. The Joint Commissioner (ST), Warangal Division Warangal.
56. The Commercial Tax Officer - III, Khammam.
57. The Assistant Commissioner (ST), Sanathnagar Circle, Punjagutta Division, Hyderabad
58. The Commercial Tax Officer, Ferozguda Circle, Hyderabad Rural Division, Hyderabad, 4th Floor, West Wing, Gagan Vihar Complex, Opposite Gandhi Bhavan, Nampally, Hyderabad - 500 001, Telangana.
59. The Joint Commissioner (ST), Hyderabad Rural Division, Hyderabad, 4th Floor, East Wing, Gagan Vihar Complex, Opposite Gandhi Bhavan, Nampally, Hyderabad - 500 001, Telangana.
60. The Assistant Commissioner (ST), Jeedimetla - 1 Circle, Hyderabad Rural Division, Hyderabad, 2nd Floor, North Wing, Gagan Vihar Complex, Opposite Gandhi Bhavan, Nampally, Hyderabad - 500 001, Telangana.

61. The Commissioner of Commercial Taxes, State of Telangana, Commercial Taxes Complex, M.J. Road, Opposite Gandhi Bhavan, Nampally, Hyderabad - 500 001, Telangana
62. The Deputy Commissioner, Commercial Taxes, Nizamabad Division, Nizamabad.
63. The Commercial Tax Officer, Medak Circle, Medak.
64. The Additional Commissioner, of State Tax, Punajagutta Division, 5th Floor, 13 Block, Mayur Kushal Complex, Abids, Hyderabad -500001, Telangana.
65. The Assistant Commissioner (CT), LTU, Panjagutta Division, 5th Floor, 13 Block, Mayur Kushal Complex, Abids, Hyderabad -500001, Telangana
66. The Secretary to Government, Revenue (CT-II) Department, State of Telangana, Secretariat, Hyderabad
67. The Assistant Commissioner (CT) Audit, Punjagutta Division, Mayur Kushal Complex, Abids, Hyderabad.
68. The Commercial Tax Officer, Sanathnagar Circle, Punjagutta Division, Mayur Kushal Complex, Abids, Hyderabad
69. The Assistant Commissioner (ST) Commercial Tax Officer (CT), Sangareddy Circle, Nizamabad Division
70. The Deputy Commercial Tax Officer-II, Sanga Reddy Circle, Nizamabad Division, Nizamabad
71. The State Tax Officer-1, O/o Assistant Commissioner (ST), M.G. Road - S.D. Road Circle, Begumpet Division, 4th Floor, Pavani Prestige, Ameerpet, Hyderabad - 500016, Telangana.
72. The Assistant Commissioner (ST), Ramgopalpet Ranigunj Circle, Salike Senate, 2-4-416 and 417, Ramgopalpet, Secunderabad 500003
73. The Joint Commissioner of State Tax, Nizamabad Division, Nizamabad.
74. The Deputy Commercial Tax Officer-II, Sangareddy Circle, Sangareddy.
75. The Commercial Tax Officer, Sangareddy Circle, Sangareddy
76. The Additional Commissioner (CT), Enforcement Wing, Telangana, Hyderabad
77. The Commercial Tax Officer, Punjagutta Circle, Hyderabad
78. The Commercial Tax Officer, Somajiguda Circle, Punjagutta Division, Hyderabad, Telangana State.
79. The Assistant Commissioner of State Tax, Khairatabad-Somajiguda Circle, Punjagutta Division, Hyderabad, Telangana State.
80. The Special Chief Secretary, Government of Telangana State, Revenue Department, Hyderabad, Telangana.
81. The Deputy Commercial Tax Officer, Vengalrao Nagar Circle, Hyderabad
82. The Commercial Tax Officer, Sanatnagar Circle, Punjagutta Division, Mayur Kushal Complex, Abids, Hyderabad.

83. The Commercial Tax Officer, Fatehnagar Circle, Hyderabad Rural Division, 2nd Floor, Gagan Vihar Building, Nampally, Hyderabad, Telangana
84. The Joint Commissioner (ST), Hyderabad Rural Division, Hyderabad
85. The Deputy Commercial Tax Officer-H, Ferozguda Circle, Hyderabad.
86. The Assistant Commissioner of State Tax, (Formerly the Commercial Tax Officer), Balanagar Circle, Hyderabad
87. One CC to Sri Srinivasa Rao Kudupudi, Advocate [OPUC]
88. Two CCs to GP for Commercial Taxes, High Court for the State of Telangana at Hyderabad [OUT]
89. One CC to Sri K. Raji Reddy, Special Standing Counsel for Commercial Taxes [OPUC]
90. One CC to Sri S. Suri Babu, Advocate [OPUC]
91. Two CCs to GP for Revenue, High Court for the State of Telangana at Hyderabad [OUT]
92. Two CCs to Sri V. Rajeshwar Rao, Assistant Government Pleader, High Court for the State of Telangana at Hyderabad [OUT]
93. One CC to Sri M. V. J. K. Kumar, Advocate [OPUC]
94. One CC to Sri B. Narasimha Sharma, S.C. for Central Excise and Service Tax [OPUC]
95. One CC to Sri Gadi Praveen Kumar, Deputy Solicitor General of India [OPUC]
96. One CC to M/s. Shaik Vaheeda Sushma, Advocate [OPUC]
97. One CC to Sri Shaik Jeelani Basha, Advocate [OPUC]
98. One CC to Sri L. Venkateswar Rao, Special Standing Counsel for Commercial Taxes [OPUC]
99. One CC to Sri Venkatram Reddy Mantur, Advocate [OPUC]
100. One CC to Sri G. Narendra Chetty, Advocate [OPUC]
101. One CC to Sri Rasuri Shiva Kumar, Advocate [OPUC]
102. One CC to Sri m. Naga Deepak, Advocate [OPUC]
103. One CC to Sri Bhaskar Reddy Vemireddy, Advocate [OPUC]
104. One CC to Sri V.S.R.M.V. Prasad Sanaka, Advocate [OPUC]
105. One CC to M/s. K. Uma, Advocate [OPUC]
106. One CC to Sri Ganesh Bhujanga Rao Vadduri, Advocate [OPUC]
107. One CC to Sri B. Srinivas, Advocate [OPUC]
108. One CC to Sri A. V. A. Siva Kartikeya, Advocate [OPUC]
109. One CC to Ms. Sapna Reddy, Advocate [OPUC]
110. One CC to Sri M. V. J. K. Kumar, Advocate [OPUC]

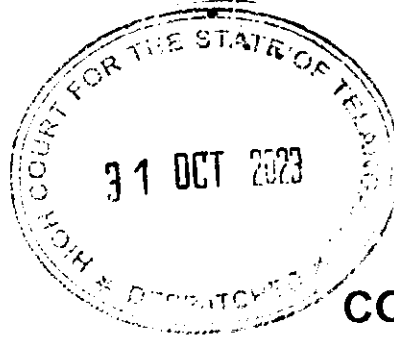
- 111. One CC to Sri S. R. R. Viswanath, Advocate [OPUC]
- 112. One CC to Sri Muktinutalapati Ramachandra Murthy, Advocate [OPUC]
- 113. Two CD Copies

MP
GJP

A handwritten signature in black ink, consisting of a stylized 'M' followed by a horizontal line and a small flourish.

HIGH COURT

DATED:29/09/2023



COMMON ORDER

**W.P. NOs. 18690 OF 2020,
21130, 36106 OF 2021,
14866, 18464, 27589, 30516, 30521, 30527, 30641,
30843, 31770, 31828, 31836, 32193, 32241, 32338,
32416, 33243, 33321, 33615, 33636, 34031, 34844,
35490, 35808, 36083, 36307, 37185, 37237, 38778,
39019, 39032, 39150, 39670, 40215, 41958, 44458,
44545, 44649, 45369, 46046, 46517 OF 2022,
884, 1111, 1496 AND 4181 OF 2023**

**ALLOWING THE WRIT PETITIONS
WITHOUT COSTS**

118

MA
19/10/23