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

THURSDAY, THE TWENTY SEVENTH DAY OF FEBRUARY
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE THE ACTING CHIEF JUSTICE SUJOY PAUL
AND
THE HONOURABLE SMT JUSTICE RENUKA YARA

WRIT PETITION NOs: 5676, 5753 & 5774 OF 2025

W.P.No.5676 OF 2025

Between:

M/s ARD EXIM, Represented by the Proprietrix, Smt Geetha Chabria, Sy.No.312, Rampally Village. Cherlapally, Ranga Reddy District, Hyderabad, Telangana, PIN. 500 301.

...PETITIONER

AND

1. The Assistant Commissioner of State Tax, Ferozguda Circle, Hyderabad (Rural) Division, Nampally, Hyderabad. PIN. 500 001.
2. The Chief Commissioner of Commercial Taxes, C.T.Complex, M.J.Road, Nampally, Hyderabad . PIN . 500 001.
3. Government of Telangana, Represented by The Secretary to Government of Telangana, Revenue Department, Government Secretariat Buildings, Saifabad, Hyderabad, PIN. 500 004.

...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 directing the Respondent No.1 to refund the petitioner a sum of Rs.22,58,871 as stated in the assessment order in Form 305 dated 08-05-2018 along with the interest @ 1 percent for every delayed month from 07-08-2018 as per Section 38(6) of the TVAT Act, 2005.

Counsel for the Petitioner : SRI GOONDLA VENKATESWARLU

Counsel for the Respondents: SRI SWAROOP OORILLA,
Special Govt Pleader for State Tax

W.P.No.5753 OF 2025

Between:

M/s ARD EXIM, Represented by the Proprietrix. Smt Geetha Chabria, Sy.No.312, Rampally Village, Cherlapally, Ranga Reddy District,Hyderabad, Telangana, PIN.500 301.

AND **...PETITIONER**

1. The Assistant Commissioner of State Tax, Ferozguda Circle, Hyderabad (Rural) Division Nampally, Hyderabad. PIN.500 001.
2. The Chief Commissioner of Commercial Taxes, C.T.Complex, M.J.Road, Nampally, Hyderabad . PIN . 500 001.
3. Government of Telangana, Represented by The Secretary to Government of Telangana, Revenue Department, Government Secretariat Buildings, Saifabad, Hyderabad, PIN. 500 004.

...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 directing the Respondent No.1 to refund the petitioner a sum of Rs.2,71,850 as stated in the assessment order in Form 305 dated 19-01-2015 along with the interest@1 percent for every delayed month from 19-04-2015 as per Section 38(6) of the TVAT Act, 2005.

Counsel for the Petitioner : SRI GOONDLA VENKATESWARLU

Counsel for the Respondents: SRI SWAROOP OORILLA,
Special Govt Pleader for State Tax

W.P.No.5774 OF 2025

Between:

M/s ARD EXIM, Represented by the Proprietrix. Smt Geetha Chabria, Sy.No.312, Rampally Village, Cherlapally, Ranga Reddy District,Hyderabad, Telangana. PIN.500 301.

...PETITIONER

AND

1. The Assistant Commissioner of State Tax, Ferozguda Circle. Hyderabad (Rural) Division, Nampally, Hyderabad. PIN.500 001
2. The Chief Commissioner of Commercial Taxes, C.T.Complex. M.J.Road, Nampally, Hyderabad . PIN . 500 001.
3. Government of Telangana, Represented by The Secretary to Government of Telangana, Revenue Department, Government Secretariat Buildings

...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 directing the Respondent No.1 to refund the petitioner a sum of Rs.1,14,909 as stated in the assessment order in Form 305 along with the interest @ 1 percentage for every delayed month from 19-04-2015 as per Section 38(6) of the TVAT Act, 2005.

Counsel for the Petitioner : SRI GOONDLA VENKATESWARLU

Counsel for the Respondents: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax

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The Court made the following: COMMON ORDER

THE HON'BLE THE ACTING CHIEF JUSTICE SUJOY PAUL
AND
THE HON'BLE SMT. JUSTICE RENUKA YARA

WRIT PETITION Nos.5676, 5753 & 5774 of 2025

COMMON ORDER *(Per the Hon'ble the Acting Chief Justice Sujoy Paul):*

Sri G. Venkateshwarlu, learned counsel for the petitioner and Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, for the respondents.

2. Regard being had to the similitude of the questions involved, with the consent, the matters were heard analogously.

3. Learned counsel for the petitioner submits that in these matters, the respondents have passed the orders (Annexure-P1) thereby permitting certain refunds in favour of the petitioner. The petitioner preferred certain representations for implementation of the said orders, but none could fetch any result. Thus, the respondents may be directed to decide the petitioner's representations and if the said amounts are due, time limit may be fixed for refunding the said amounts to the petitioner.

4. Learned Special Government Pleader for State Tax, for the respondents, submits that such an order may be passed subject to condition that the aforesaid orders, benefit of which is

being claimed, are not reversed, stayed, nullified or set-aside/modified.

5. Learned counsel for the petitioner has no objection. However, he submits that that the petitioner is also entitled to get interest on delayed payment in view of Section 38(6) of the Value Added Tax Act, 2005.

6. It is seen that the orders, benefit of which is being claimed in these writ petitions, were passed almost a decade ago. The petitioner preferred one or two representations and kept quiet. Thus, there is a delay on the part of the petitioner as well in approaching this Court. The claims of refund amounts flowing from the said orders are one-time payment and do not have any recurring cause of action. Thus, in view of delay, in our considered opinion, the petitioner is not entitled to get interest on the claim of refunds.

7. In view of aforesaid stand of learned counsel for the parties, the Writ Petitions are **disposed of** by directing the petitioner to file fresh representation in each case along with the orders benefit of which is claimed. The said representations shall be decided by the respondents within 60 days if the orders are still subsisting and not reversed, stayed, nullified or set-aside/modified and the benefit shall be extended to the

petitioner. If the respondents decide otherwise, they shall pass a reasoned and speaking order. No costs.

Interlocutory applications, if any pending, shall also stand closed.

SD/-S.MALLIKARJUNA RAO
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Assistant Commissioner of State Tax, Ferozguda Circle, Hyderabad (Rural) Division, Nampally, Hyderabad. PIN. 500 001.
2. The Chief Commissioner of Commercial Taxes, C.T.Complex, M.J.Road, Nampally, Hyderabad . PIN . 500 001.
3. The Secretary to Government of Telangana, Revenue Department, Government of Telangana, Government Secretariat Buildings, Saifabad, Hyderabad, PIN. 500 004.
4. One CC to SRI GOONDLA VENKATESWARLU, Advocate. [OPUC]
5. One CC to SRI SWAROOP OORILLA, SPL.G.P for State Tax. [OPUC]
6. Two CD Copies.

BSK

Kpr.

HIGH COURT

DATED:27/02/2025

COMMON ORDER

WP.Nos.5676, 5753 & 5774 of 2025

DISPOSING OF THE WRIT PETITIONS
WITHOUT COSTS

(8)

kpn.
13/3/25