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

WEDNESDAY, THE SIXTEENTH DAY OF APRIL
TWO THOUSAND AND TWENTY FIVE

PRESENT

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

WRIT PETITION NO: 11172 OF 2025

Between:

M/s. NCC Limited, NCC House, Opp. Durgam Cheruvu, Madhapur, Hyderabad-500081, Rep.by its Authorized Signatory, Hari Venkata Ramana.

...PETITIONER

AND

1. Assistant Commissioner of State Tax, Srinagar Colony, Circle-2, Panjagutta Division, Mayur Kushal Towers, Hyderabad.
2. The Commissioner of Commercial Taxes, Government of Telangana, Commercial Tax Building, Nampally, Hyderabad.
3. State of Telangana, Rep. by its Secretary (Revenue) CT Dept., Secretariat Building, 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 writ order or direction declaring the action of the 1st respondent in not refunding excess ITC lying to the credit of the petitioner even after expiry of more than 2 years is illegal, arbitrary, high-handed and declare the petitioner is entitled for refund of Rs.2,37,74,971/- along with applicable interest in terms of Section 20(4) read with Section 38(6) and Section 38(1)(b) of TVAT Act, 2005.

IA NO: 1 OF 2025

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 direct the 1st respondent to forthwith initiate steps to process the claim of refund as per return in the monthly returns for the tax period 2017-18, pending disposal of the Writ Petition.

Counsel for the Petitioner: SRI BHASKAR REDDY VEMIREDDY, APPEARING SRI V. SIDDHARTH REDDY

Counsel for the Respondents: SRI SWAROOP OORILLA, SPECIAL GOVT PLEADER FOR STATE TAX

The Court made the following: ORDER

THE HON'BLE THE ACTING CHIEF JUSTICE SUJOY PAUL

AND

THE HON'BLE SMT. JUSTICE RENUKA YARA

WRIT PETITION No.11172 of 2025

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

Sri Bhaskar Reddy Vemireddy, learned Senior Counsel appearing for Sri V.Siddharth Reddy, learned counsel for the petitioner and Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, for the respondents.

2. Learned Senior Counsel for the petitioner submits that the petitioner will be satisfied if respondent No.1 is directed to decide petitioner's pending representation dated 16.10.2023 within stipulated time.

3. Learned Special Government Pleader for State Tax appearing for the respondents has no objection to this innocuous prayer.

4. Accordingly, this writ petition is **disposed of** with the following directions:-

i) The petitioner shall resubmit the representation dated 16.10.2023 along with a copy of this order before respondent No.1.

ii) In turn, respondent No.1 shall consider and decide the said representation in accordance with law by a reasoned order within forty five days therefrom.

iii) The outcome shall be communicated to the petitioner.

It is made clear that this Court has not expressed any opinion on the merits of the case. No order as to costs.

Miscellaneous petitions pending, if any, shall stand closed.

SD/-A.V.S. PRASAD
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

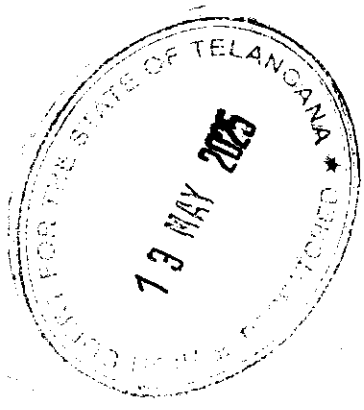
To,

1. Assistant Commissioner of State Tax, Srinagar Colony, Circle-2, Panjagutta Division, Mayur Kushal Towers, Hyderabad.
2. The Commissioner of Commercial Taxes, Government of Telangana, Commercial Tax Building, Nampally, Hyderabad.
3. The Secretary (Revenue) CT Dept., Secretariat Building, State of Telangana, Hyderabad.
4. One CC to Sri V. Siddharth Reddy, Advocate [OPUC]
5. Two CC to The Special GP for State Tax, High Court for the State of Telangana, at Hyderabad[OUT]
6. Two CD Copies

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HIGH COURT

DATED:16/04/2025



ORDER

WP.No.11172 of 2025

DISPOSING OF THE WRIT PETITION WITHOUT COSTS

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