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

MONDAY, THE TWENTY EIGHTH 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: 10373 OF 2025

Between:

M/s. HP India Sales Private Limited., (formerly known as Hewlett Packard India Sales Private Limited), 4th Floor Block D, Unit - 18, I-Labs, Centre Software Units Layout, Hyderabad - 500 081. Rep.by its Tax Manager Mr. Dhiraj Bindal.

...PETITIONER

AND

1. The Assistant Commissioner (CT) VMU - II, Secunderabad Division, 4th Floor, Mayur Kushal Complex, Abids, Hyderabad.
2. The Assistant Commissioner (CT) LTU, Secunderabad Division, 4th Floor, Mayur Kushal Complex, Abids, Hyderabad.
3. The Additional Commissioner (ST), Secunderabad Division, Hyderabad, Telangana
4. The Joint Commissioner (ST), Secunderabad Division, Hyderabad, Telangana,
5. The Principal Secretary, Department of Finance, Government of Telangana, B.R. Ambedkar Secretariat, Hyderabad.
6. The State of Telangana, Through Principal Secretary to Government Telangana Secretariat, Commercial Taxes Department ST, 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 a Writ, Order or Direction particularly one in the nature of WRIT OF MANDAMUS a. Directing the Respondents to disburse VAT refund to the Petitioner to the tune of Rs. 12,45,76,408/- in cash expeditiously in accordance

with the TVAT Act, in whatever short period as this Hon'ble Court may deem fit, b. Directing the Responcents to pay interest at the rate of 1.25 percentage per month as per Telangana VAT Rules towards the substantial period of delay in making payment of the refund granted to be calculated from 30.08.2022 till the date the refund is disbursed.

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 grant an interim relief by directing the Respondents to disburse the amount admitted, approved and sanctioned to the tune of Rs. 12,45;76,408/- without interest.

Counsel for the Petitioner: MS. ANVSHKA RASTOGIAPPEARING FOR SRI LAKSHMI KUMARAN SRIDHARAN

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.10373 of 2025

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

Ms. Anvshka Rastogi, learned counsel appearing for Sri Lakshmi Kumaran Sridharan, learned counsel for the petitioner and Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, for the respondents.

2. With the consent, finally heard.

3. During the course of hearing, learned counsel for the parties fairly agreed that if the order dated 04.07.2024 is still subsisting, the respondents may be directed to implement the said order and they may also be directed to examine the aspect of grant of interest as per Section 38(6) of the Telangana Value Added Tax Act, 2005 (hereinafter referred to as, "the Act").

4. In view of the consensus arrived at, this writ petition is **disposed of** by directing the respondents to implement the order dated 04.07.2024 if it is still subsisting, not annulled, modified or stayed by any appropriate authority. In addition, the respondents

shall examine the aspect of grant if interest in the teeth of Section 38(6) of the Act. The entire exercise be completed within sixty days from the date of communication of a copy of this order. No order as to costs.

Miscellaneous petitions pending, if any, shall stand closed.

SD/-N.RAJGOPAL
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

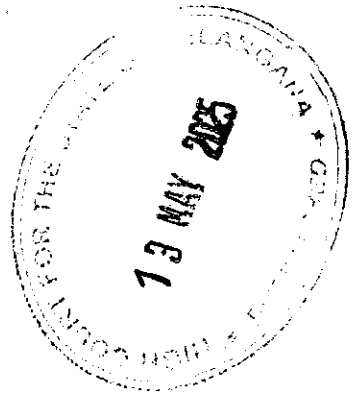
To,

1. The Assistant Commissioner (CT) VMU - II, Secunderabad Division, 4th Floor, Mayur Kushal Complex, Abids, Hyderabad.
2. The Assistant Commissioner (CT) LTU, Secunderabad Division, 4th Floor, Mayur Kushal Complex, Abids, Hyderabad.
3. The Additional Commissioner (ST), Secunderabad Division, Hyderabad, Telangana
4. The Joint Commissioner (ST), Secunderabad Division, Hyderabad, Telangana,
5. The Principal Secretary, Department of Finance, Government of Telangana, B.R. Ambedkar Secretariat, Hyderabad.
6. The Principal Secretary to Government Telangana Secretariat, Commercial Taxes Department ST, Hyderabad, The State of Telangana, Telangana.
7. One CC to Sri Lakshmi Kumaran Sridharan, Advocate [OPUC]
8. Two CC to The Special GP for State Tax, High Court for the State of Telangana, at Hyderabad[OUT]
9. Two CD Copies

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HIGH COURT

DATED:28/04/2025



ORDER

WP.No.10373 of 2025

DISPOSING OF THE WRIT PETITION

WITHOUT COSTS

(12)

13/5/25