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

TUESDAY, THE TWENTY FIFTH DAY OF FEBRUARY
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE THE ACTING CHIEF JUSTICE SUJOY PAUL

THE HONOURABLE SMT JUSTICE RENUKA YARA

WRIT PETITION NO: 5374 OF 2025

Between:

M/s. REX AUTOMOTIVE AGENCIES, Rep. by its Partner, Mr.Mohamed Ammar, PLOT No.10/A, BLOCK No.43, Sy. No. 96/1/A, Bagh Hayat Nagar, Near. Tata Jasper, Auto Nagar, Hyderabad Telangana - 500070.

...PETITIONER

AND

1. The Assistant Commissioner (S.T), Vansthalipuram Circle, Hyderabad Rural Division, Hyderabad.
2. The Joint Commissioner(ST), (Refunds) , 0/o Commissioner of Commercial Taxes, Telangana, Nampally, Hyderabad.
3. The Commissioner of Commercial Taxes (S.T), Nampally, Hyderabad, State of Telangana.
4. The State of Telangana, Rep. by its Principal Secretary to Government, Revenue (CT-II) Department, Dr. B.R. Ambedkar Secretariat, Telangana, 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. more particularly one in the nature of Writ of Mandamus declaring the failure on the part of the Respondents in not refund amount of input tax credit on the exempted sales claimed by the Petitioner i.e.. a sum of Rs.15,89,267/- in terms of the returns filed by the Petitioner under section 39 of the GST Act. 2017, for the tax period 1st April 2021 to 31st March 2022 under Central Goods and Services Tax Act. 2017, and the Petitioner claimed refund dated 03.08.2024 by way of application under

Rule 89(1) of the GST Rules, the same is pending before the 1St Respondent is not taken any action for refund of amount, is illegal and arbitrary and contrary to the provisions Central Goods and Services Tax Act. and Rules 2017, consequently direct the Respondents to refund of input tax credit amount on exempted sales/ export sales to the Petitioner i.e., Rs.15,89,267/- along with interest under GST Act. 2017, within a time frame.

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 and 2nd Respondents to refund on exempted sales / export sales the amount of Rs.15,89,267/- to the Petitioner as per the refund application dated 03.08.2024 for the tax period 2021-22 under Central Goods and Services Tax Act. and Rules 2017 along with applicable interest forthwith pending disposal of the Writ Petition as otherwise the petitioner will be put to irreparable loss and severe hardship.

Counsel for the Petitioner : SRI SHAIK JEELANI BASHA,
. rep., SRI VENKATRAM REDDY MANTUR

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.5374 of 2025

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

Sri Shaik Jeelani Basha, learned counsel represents Sri M. Venkatram Reddy, learned counsel for the petitioner and Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, for the respondents.

2. Learned counsel for the petitioner submits that the petitioner's application dated 03.08.2024 seeking refund is pending consideration before respondent No.1, which may be directed to be decided within a stipulated time.

3. Learned Special Government Pleader for State Tax for the respondents fairly submits that if aforesaid application of the petitioner is pending before respondent No.1 and not yet decided, it will be decided within a period of thirty days from the date of communication of a copy of this order.

4. In view of aforesaid stand taken by learned counsel for the parties, this Writ Petition is **disposed of** by directing respondent No.1 that if aforesaid application of the petitioner is still pending consideration, he shall make an endeavour to decide it within a period of thirty days from the date of

communication of a copy of this order. It is made clear that this Court has not expressed any opinion on merits of the case. 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 (S.T), Vansthalipuram Circle, Hyderabad Rural Division, Hyderabad.
2. The Joint Commissioner(ST), (Refunds) , 0/o Commissioner of Commercial Taxes, Telangana, Nampally, Hyderabad.
3. The Commissioner of Commercial Taxes (S.T), Nampally, Hyderabad, State of Telangana.
4. The Principal Secretary to Government, Revenue (CT-II) Department, State of Telangana, Dr. B.R. Ambedkar Secretariat, Telangana, Hyderabad
5. One CC to SRI VENKATRAM REDDY MANTUR, Advocate. [OPUC]
6. One CC to SRI SWAROOP OORILLA, SPL.G.P for State Tax. [OPUC]
7. Two CD Copies.

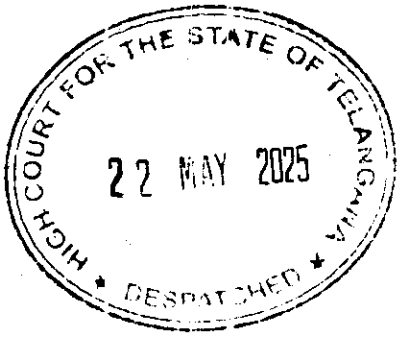
BSK

GJP

pmq.

HIGH COURT

DATED:25/02/2025



ORDER

WP.No.5374 of 2025

DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

(9) PMG.
20/5/25