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

TUESDAY, THE SEVENTEENTH DAY OF JUNE
TWO THOUSAND AND TWENTY FIVE

PRESENT

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

WRIT PETITION NO: 13191 OF 2025

Between:

M/s. Sathguru Software Products Private Limited, (A Private Limited Company incorporated under the Companies Act, 1956) Plot No. 54, Sagar Society Road Number 2, Banjara Hills Hyderabad, Telangana - 500034 Represented by its Director Sri. Ragunathan Kannan

...PETITIONER

AND

1. Assistant Commissioner, (State Taxes) Srinagar Colony Circle - 1, Punjagutta Division Mayur Kushal Complex, Abids Road Gunfoundry, Hyderabad, Telangana - 500001
2. Appellate Joint Commissioner of State Tax, Punjagutta Division, 5th Floor, C.T Complex, Nampally, Hyderabad, Telangana -500001
3. Commissioner of Commercial Taxes Department, C.T Complex, Nampally Hyderabad, Telangana -500001
4. State of Telangana, Rep. by its Principal Secretary (Commercial Taxes) Telangana Secretariat Hyderabad, Telangana - 500022
5. Union of India, Through the Joint Secretary Department of Revenue Ministry of Finance, North Block, New Delhi - 110001
6. Goods and Services Tax Network (GSTN), Worldmark 1, Aerocity, Indira Gandhi International Airport, New Delhi - 110037
7. Assistant Commissioner of Central Tax, Somajiguda Range, Ameerpet Division Hyderabad GST Commissionerate 3rd to 5th Floor, Tomar House, Plot No. 140 H.No.8-3-1040, Opp. Ratnadeep Super Market Srinagar Colony, Hyderabad, Telangana - 500073
8. Principal Commissioner of Central Goods and Services Tax, Hyderabad GST Commissionerate 2nd Floor, GST Bhavan, Basheerbagh Hyderabad, Telangana - 500004

...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:

A. Issue an appropriate writ, order or direction more particularly one in the nature of a writ of Issue a mandamus, or a writ, direction or order in the nature of mandamus setting aside the endorsement issued by the Respondent No. 1 bearing Ref No. DSTO-1/36ABDCS6683A1ZB/2021-22 dated 26.03.2025 for being illegal, arbitrary, unlawful and contrary to the provisions of Central Goods and Services Tax Act, 2017 and Telangana Goods and Services Tax Act, 2017, along with all attendant and consequential actions thereto.

B. Issue a mandamus, or a writ, direction or order in the nature of mandamus or any other appropriate writ directing the Respondent No. 1 and Respondent No. 6 to enable the facility for providing the undertaking electronically on the GST common portal in terms of Rule 86(4) of the CGST Rules, 2017 and TGST Rules, 2017 read with Circular No. 125/44/2019-GST dated 18.11.2019 and thereafter directing the Respondent No. 1 to pass the order in Form No. GST PMT-03 for re-credit of Input Tax Credit of Rs. INR 48,05,836/- (INR 24,02,918/- under CGST and INR 24,02,918/- under SGST) for the tax period April 2021 to March 2022, to the Electronic Credit Ledger of the Petitioner or in the alternative, permit the Petitioner to file a manual undertaking, directing the Respondent No. 1 and Respondent No. 6 to accept such manual undertaking, along with all attendant and consequential actions thereto.

C. Issue a mandamus, or a writ, direction or order in the nature of mandamus setting aside the assessment order u/s 62 of the TGST Act in Form ASMT-07 along with Form DRC-07 dated 17.03.2025 bearing Reference No. ZD360325028404M issued by Respondent No. 1 and issue a direction not to levy, adjust or recover any interest under Section 50 and late fee under

Section 47 of the CGST Act and TGST Act for the applicable tax liability pertaining to the tax period commencing from January 2025 till the date of re-credit of Input Tax Credit to the Electronic Credit Ledger of the Petitioner.

IA NO: 2 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 stay the operation of the assessment order U/s. 62 of the Telangana Goods and Services Tax Act, 2017 in Form ASMT-07 along with Form DRC 07 dated 17.03.2025 bearing Reference No. ZD360325028404M and direct the respondent No. 1 and Respondent No. 7 not to undertake any coercive steps for recovery of the outstanding tax liability arising on the outward supplies commencing from the calendar month of January 2025 and onwards.

Counsel for the Petitioner: SRI SANTOSH SAGAR KAPILAVAI

Counsel for the Respondents No.1 to 4: SRI SWAROOP OORILLA, SPECIAL GOVERNMENT PLEADER FOR STATE TAX

Counsel for the Respondent No.5: SRI GADI PRAVEEN KUMAR, DEPUTY SOLICITOR GENERAL OF INDIA

Counsel for the Respondent Nos.6 to 8: SRI DOMINIC FERNANDES, SENIOR S.C. FOR CBIC

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.13191 of 2025

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

Sri Santhosh Sagar Kapilavai, learned counsel for the petitioner, submits that the reliefs (A) and (B) have been granted and to that extent the writ petition has rendered infructuous. So far the relief (C) is concerned, he submits that liberty may be reserved to the petitioner to raise it separately.

2. The other side has no objection.

3. Accordingly, the writ petition is dismissed having rendered infructuous with the liberty as prayed for. No order as to costs.

Miscellaneous petitions pending, if any, shall stand closed.

SD/- B. REKHA RANI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

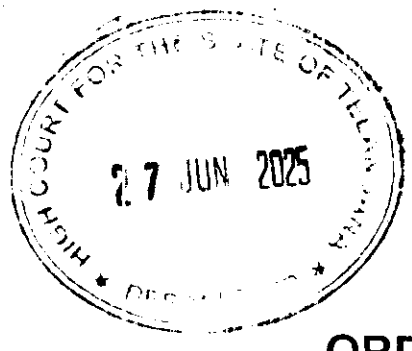
To,

1. One CC to SRI SANTOSH SAGAR KAPILAVAI, Advocate [OPUC]
2. Two CCs to SRI SWAROOP OORILLA, Special Government Pleader for State Tax, High Court for the State of Telangana at Hyderabad. [OUT]
3. One CC to SRI GADI PRAVEEN KUMAR, Deputy Solicitor General of India [OPUC]
4. One CC to SRI DOMINIC FERNANDES, Senior S.C. for CBIC [OPUC]
5. Two CD Copies

MP
GJP

HIGH COURT

DATED:17/06/2025



ORDER

WP.No.13191 of 2025

DISMISSING THE WRIT PETITION

WITHOUT COSTS

(8) Copies
26/6/25