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

WEDNESDAY, THE EIGHTH DAY OF OCTOBER
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE THE CHIEF JUSTICE APARESH KUMAR SINGH
AND
THE HONOURABLE SRI JUSTICE G.M. MOHIUDDIN

WRIT PETITION NO: 30285 OF 2025

Between:

M/s. Adhya Industries, Rep by its Managing Partner, Kothuru Bharat Veer, B-1, Co-operative Industrial Estate, Balanagar, Hyderabad-500037.

...PETITIONER

AND

1. The State of Telangana, Through the Principal Secretary to Govt., (Commercial Tax Department), Telangana Secretariat, Hyderabad-500022.
2. Assistant Commissioner (ST), Fathenagar Circle, Hyderabad Rural Division, 170 NH 65, 2nd Floor, Gruhkalpa, Bhagyanagar Society Colony, Nampally, Hyderabad, Telangana -500457.
3. Appellate Joint Commissioner, Commercial Tax Office, Fathenagar Circle, Hyderabad Rural Division, 170 NH 65, 2nd Floor, Gruhkalpa, Bhagyanagar Society Colony, Nampally, Hyderabad, Telangana - 500457.

...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 writ, order or orders, direction or more particular one in nature of mandamus declaring the action of the respondents' in retaining the excess tax amount paid by the writ petitioner is illegal, arbitrary in violation of Article 14 and Article 265 of the Constitution, since the Respondent has no authority to retain an amount not legally due and direct the Respondent to refund the excess GST of Rs. 4,32,000/- paid by the Petitioner, along with applicable interest and declare that the Respondent has no authority to retain the said amount as the same was not legally due.

Counsel for the Petitioner : SRI SRINIVAS GANGISHETTI
Counsel for the Respondents : SRI SWAROOP OORILLA,
Spl.GP FOR STATE TAX

The Court made the following: ORDER

THE HON'BLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH

AND

THE HON'BLE SRI JUSTICE G.M.MOHIUDDIN

WRIT PETITION No.30285 of 2025

ORDER:

Learned counsel Sri Gangishetty Srinivas appears for the petitioner.

Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, appears for the respondents.

2. This writ petition has been filed with the following prayer:

> "For the reasons specified in accompanying affidavit, the petitioner herein prays that this Hon'ble Court may be pleased to issue writ, order or orders, direction or more particular one in nature of mandamus declaring the action of the respondents in retaining the excess tax amount paid by the writ petitioner is illegal, arbitrary in violation of Article 14 and Article 265 of the Constitution, since the Respondent has no authority to retain an amount not legally due and direct the Respondent to refund the excess GST of Rs 4,32,000/- paid by the Petitioner, along with applicable interest and declare that the Respondent has no authority to retain the said amount as the same was not legally due and may pass any order/orders as this

Hon'ble Court may deems fit in the circumstances of the case and in the interest of justice."

3. Learned counsel for the petitioner seeks permission to withdraw the writ petition with liberty to the petitioner to file an application before the competent authority in proper Form GST RFD-01 seeking refund.

4. Learned counsel for the other side reports no objection.

5. Accordingly, the writ petition is dismissed as withdrawn with the aforesaid liberty. However, there shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

SD/-U. SUDHA
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. One CC to SRI SRINIVAS GANGISHETTI, Advocate. [OPUC]
2. One CC to SRI SWAROOP OORILLA, SPL.G.P for State Tax. [OPUC]
3. Two CD Copies.

BSK

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HIGH COURT

DATED:08/10/2025

ORDER

WP.No.30285 of 2025



DISMISSING THE WRIT PETITION
WITHOUT COSTS

PA
30/10/25

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