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

TUESDAY, THE SEVENTH DAY OF APRIL
TWO THOUSAND AND TWENTY SIX

PRESENT

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

WRIT PETITION NO: 9889 OF 2026

Between:

K.Rajeswar Rao, S/o K.Vittal Rao, Aged about 60 years, Occ. Proprietor of M/s Kedarnath Hardware R/o 15-5-807, Ashok Bazar, Afzal Gunj, Hyderabad, Telangana State.

...PETITIONER

AND

1. The State of Telangana, Rep. by its Principal Secretary, Revenue (Commercial Taxes) Department, Secretariat, Hyderabad.
2. The Commissioner of State Tax, Telangana State, Hyderabad.
3. The Assistant Commissioner (ST), Gowliguda - Osmangunj Circle, Abids Division, 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 declaring the action of the Respondents in issuing GST Arrears Notice dated 02/03/2026, Reminder-cum-Personal Hearing Notice dated 09/03/2026 and Reminder-II-Cum-Personal Hearing Notice dated 26/03/2026 inspite of the petitioner issuing reply dated 23/03/2026, as illegal, arbitrary and violative of Articles 14 and 20(2) of the Constitution of India and Consequently set-aside the same or keep in abeyance the said proceedings till disposal of C.C. No. 67/2024.

IA NO: 1 OF 2026

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 all further proceedings in pursuant to GST Arrears Notice dated 02/03/2026, Reminder-cum-Personal Hearing Notice dated 09/03/2026 and Reminder-II-cum-

Personal Hearing Notice dated 26/03/2026 by considering the representations of the petitioner dated 23/03/2026 and 16/03/2026, pending disposal of the writ petition.

Counsel for the Petitioner: SRI B.MADHUSUDHAN RAO
Counsel for the Respondents: SRI K.SAI AKARSH, AGP FOR SRI SWAROOP OORILLA, SPECIAL GOVT PLEADER FOR STATE TAX

The Court made the following: ORDER

IN THE HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD

THE HON'BLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH
AND
THE HON'BLE SRI JUSTICE G.M.MOHIUDDIN

WRIT PETITION No.9889 of 2026

DATED: 07.04.2026

Between:

K. Rajeswar Rao

... Petitioner

AND

The State of Telangana, rep., by its Principal Secretary,
Revenue (Commercial Taxes) Department,
Secretariat, Hyderabad and 2 others.

... Respondents

ORDER:

Sri B. Madhusudhan Rao, learned counsel for the petitioner.

Sri K. Sai Akarsh, learned Assistant Government Pleader represents Sri Swaroop Oorilla, learned Special Government Pleader appearing for State Tax.

2. Arrears notice dated 02.03.2026 and reminder-cum-personal hearing notice dated 09.03.2026 for payment of tax liability for April, 2021 to October, 2021 have been challenged on the ground of pendency of criminal proceedings in C.C.No.67 of 2024 on allegedly same cause of action.

3. The arrears notice is based upon the order-in-original, dated 29.08.2024 for recovery of amount of penalty of Rs.7,75,51,826/- under Section 79 of the Goods and Services Tax Act, 2017. The criminal proceedings in C.C.No.67 of 2024 are in respect of the offences allegedly committed by the Proprietor of M/s. Kedarnath Hardware under Section 132 of the Central Goods and Services Tax Act, 2017. Both relate to separate cause of action. One is a criminal proceeding and the other is a civil proceeding imposing tax liability. The reliance of the petitioner on Article 20(2) of the constitution of India is therefore misconceived. The proceedings for tax recovery are not dependent upon the outcome of the criminal case. They may take their own course subject to all defences that are to be taken by the accused persons. Therefore, we do not find any reason to interfere in the present writ petition.

4. Accordingly, the writ petition is dismissed. There shall be no order as to costs.

Miscellaneous applications, if any pending, shall stand closed.

Sd/-M. OSMAN ALI BAIG
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

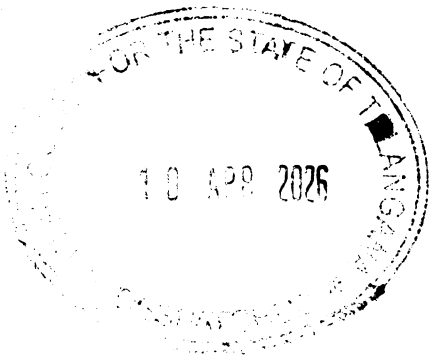
To

1. One CC to SRI B.MADHUSUDHAN RAO, Advocate [OPUC]
2. One CC to SRI SWAROOP OORILLA, SPECIAL GOVT PLEADER FOR STATE TAX [OPUC]
3. Two CD Copies

PSK.

HIGH COURT

DATED:07/04/2026



ORDER

WP.No.9889 of 2026

DISMISSING THE WRIT PETITION WITHOUT COSTS

SPT
10/4/26