HIGH COURT FOR THE STATE OF TELANGANA

MAIN CASE No: W.P.Nos.8083, 8085, 8086 and 8088 of 2026

PROCEEDING SHEET

Sl. No.	Date	ORDER	OFFICE NOTE
1.	18.03.2026	**HCJ (AKrS,J) & GMM,J** Mr. V.Sai Amit, learned counsel representing M/s. P V Prasad Associates, appears for the petitioner. Mr. K.Sai Akarsh, learned Assistant Government Pleader representing Mr. Swaroop Oorilla, learned Special Government Pleader for State Tax, appears for the respondents. Learned counsel for the petitioner submits that apart from the challenge to the impugned order-in-original all dated 21.07.2023 and the order-in-appeal all dated 23.01.2026, in the connected writ petitions against the same petitioner, petitioner has also laid a challenge to the *vires* of Section 16(2)(c) of the Central Goods and Services Tax Act, 2017, as the respondents without first proceeding against the suppliers or sellers are penalising the petitioner, who is a *bona fide* purchaser having paid the taxes in respect of the invoices raised by the supplier and receipt of goods. Learned counsel for the State Tax does not dispute that similar issue is pending before this Court in W.P.No.6880 of 2025 and batch. He seeks and is allowed three weeks' time to file counter affidavit. In the meantime, learned counsel for the petitioner is allowed liberty to implead the suppliers as the respondents in these writ petitions. The matters be tagged along with W.P.No.6880 of 2025 and batch.	

		Maintaining parity with the batch of other cases, it is ordered that no coercive steps be taken against the petitioner pursuant to the impugned orders till the next date of hearing. **HCJ (AKrS,J)** **GMM,J** KL	