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

WEDNESDAY, THE TENTH DAY OF DECEMBER
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE SRI JUSTICE P.SAM KOSHY
AND
THE HONOURABLE SRI JUSTICE SUDDALA CHALAPATHI RAO

WRIT PETITION NO: 17201 OF 2025

Between:

M/s. MAYTAS-NCC(JV), Door No. 8-2-120/110/1/7, Nandinagar, Road No.14, Banjara Hills, Hyderabad-500033, Rep.by its Authorized Signatory Sri Hari Venkata Ramana

...PETITIONER

AND

1. The Assistant Commissioner of CT -III, Enf. Wing, O/o The commissioner of Commercial Taxes, Nampally, Hyderabad.
2. The Commercial Tax Officer, Jubilee Hills Circle, Punjagutta Division, Hyderabad.
3. The Commissioner of Commercial Taxes, Government of Telangana, Commercial Tax Building, Nampally, Hyderabad.
4. The State of Telangana, Rep. by its Secretary, (Revenue) CT Dept., Secretariat Building, 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 or any other writ order or direction declaring the action of the 1 respondent and 2nd respondent in not refunding excess ITC lying to the credit of the petitioner even after expiry of more than 9 years is illegal, arbitrary, high-handed and declare the petitioner is entitled for refund of Rs. 4,64,64,340/- along with applicable interest to be calculated till payment in terms of Section 20(4) read with Section 38(6) and Section 38(1)(b) of TVAT Act, 2005.

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 respondent to forthwith initiate steps to process the claim of refund as per annual return filed for the assessment year 2005-2006 pending disposal of the Writ Petition.

Counsel for the Petitioner : SRI V.SIDDHARTH REDDY

Counsel for the Respondents : SRI SWAROOP OORILLA, SC FOR STATE TAX

The Court made the following: ORDER

IN THE HIGH COURT FOR THE STATE OF TELANGANA AT YDERABAD

THE HONOURABLE SRI JUSTICE P.SAM KOSHY
AND
THE HONOURABLE SRI JUSTICE SUDDALA CHALAPATHI RAO

WRIT PETITION No.17201 OF 2025

Date: 10.12.2025

Between:
M/s.MAYTAS-NCC(JV)
Banjara Hills, Hyderabad,
Rep.by its authorized signatory, Sri Hari Venkata Ramana

... petitioner

And

The Assistant Commissioner of CT-III,
Nampally, Hyderabad and others.

...Respondents

ORDER: *(per Hon'ble Sri Justice P.Sam Koshy)*

Heard Mr V.Siddharth Reddy, learned counsel for the petitioner and Mr.Swaroop Oorilla, learned Special Government Pleader for State Tax, appearing for the respondents and perused the record.

2. Having gone through the pleadings made in the writ petition and upon hearing the learned Special Government Pleader, we find that the claim of refund made by the petitioner for the year 2005-06 and the present writ petition is one which filed after twenty years in

2025. However, there seems to be no representation made by the petitioner to the respondent-authorities during this period, at least, they are not enclosed along with the writ petition.

3. In view of the same, we are of the considered opinion that let the petitioner first approach the concerned respondent i.e. respondent No.2 in this case with an appropriate detailed representation in respect of its claim. Let the said representation be made within a period of three weeks. Upon such representation being made, respondent No.2 is expected to consider the same on its own merits after verification of the request within an outer limit of another eight weeks there from.

4. Accordingly, the Writ Petition stands disposed of. No order as to costs.

Miscellaneous applications pending, if any shall stand closed.

SD/- K. BHAVANI SWAMY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Assistant Commissioner of CT -III, Enf. Wing, O/o the commissioner of Commercial Taxes, Nampally, Hyderabad.
2. The Commercial Tax Officer, Jubilee Hills Circle, Punjagutta Division, Hyderabad.
3. The Commissioner of Commercial Taxes, Government of Telangana, Commercial Tax Building, Nampally, Hyderabad.
4. The Secretary, (Revenue) CT Dept., Secretariat, Telangana State. Hyderabad.
5. One CC to SRI V.SIDDHARTH REDDY, Advocate. [OPUC]

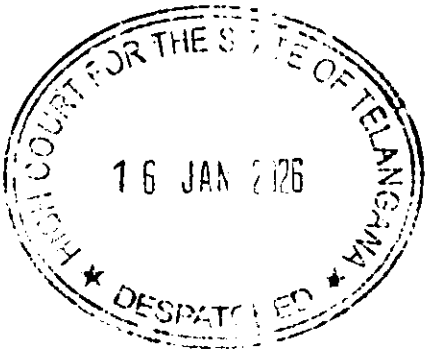
6. One CC to SRI SWAROOP OORILLA, SPL.G.P for State Tax. [OPUC]
7. Two CD Copies.

BSK

BS

HIGH COURT

DATED:10/12/2025



ORDER

WP.No.17201 of 2025

DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

9 copies
by
31/12/25