

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

MONDAY, THE SIXTEENTH DAY OF FEBRUARY
TWO THOUSAND AND TWENTY SIX

PRESENT

**THE HONOURABLE SRI JUSTICE P.SAM KOSHY
AND
THE HONOURABLE SRI JUSTICE NARSING RAO NANDIKONDA**

WRIT PETITION NO: 2078 OF 2026

Between:

M/s. Hyderabad Bottling Company Private Limited, rep. by its Managing Director, Mr. Jasti Seshagiri Rao, Off. No.40, IDA, Balanagar, Hyderabad- 500 037.

...PETITIONER

AND

1. Commercial Tax Officer (CT), (Presently known as Assistant Commissioner (ST)), Srinagar Colony Circle, Punjagutta Division, Hyderabad.
2. Commercial Tax Officer (CT), Punjagutta Circle, Hyderabad.
3. Appellate Deputy Commissioner (CT), Punjagutta Division, Hyderabad.
4. Additional Commissioner (CT), Legal (FAC), Office of The Commissioner of Commercial Taxes, Nampally, Hyderabad.
5. The Commissioner of Commercial Taxes, 1st Floor, Commercial Tax Office, Near MJ Market Road, Opposite Gandhi Bhavan, Nampally, Hyderabad-500 001
6. State of Telangana, rep. by its Secretary to Government (Revenue) CT-II, Commercial Taxes / State Tax Department, Secretariat, Hyderabad.
7. State of Telangana, rep. by its Principal Secretary to Government, (Finance and Planning), Secretariat, 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 appropriate Writ or order or direction directing the 6th and 7th Respondents to refund the amount of Rs.53,46,343/- due as per the orders passed by this Hon'ble Court in TREVC

Nos.250, 280 of 2009 and 89 of 2010, dated 15.2.2023 passed in favour of the Petitioner for the tax periods 1996-97, 1997-98 and 1998-99 along with applicable interest under Section 33-F of the APGST Act, 1957 from 15.8.2023 till date of refund along with costs.

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 expedite the hearing of the Writ Petition as Respondents have delayed the refund for the past two years.

Counsel for the Petitioner: SRI K. P. AMARNATH REDDY

**Counsel for the Respondents No.1 to 6: SRI T. CHAITANYA KIRAN, AGP
REPRESENTING SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT PLEADER FOR STATE TAX**

**Counsel for the Respondent No.7: SRI MOHAMMED HUSSAIN,
GP FOR FINANCE & PLANNING**

The Court made the following: ORDER

**IN THE HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD**

**THE HONOURABLE SRI JUSTICE P.SAM KOSHY
AND
THE HONOURABLE SRI JUSTICE NARSING RAO
NANDIKONDA**

W.P.No.2078 OF 2026

16.02.2026

Between:

M/s Hyderabad Bottling Company Private Limited,
Rep. by its Managing Director,
Mr. Jasti Seshagiri Rao

...Petitioner

A N D

Commercial Tax Officer (CT),
(Presently known as Assistant Commissioner (ST)),
Srinagar Colony Circle, Punjagutta Division,
Hyderabad and 6 others

...Respondents

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

Heard Mr.K.P.Amarnath Reddy, learned counsel for the petitioner, Mr. T.Chaitanya Kiran, learned Assistant Government Pleader representing Mr. Swaroop Oorilla, learned Special Government Pleader for the State Tax for respondent Nos.1 to 6 and Mr. Mohammed Hussain, learned Government Pleader for Finance and Planning for respondent No.7. Perused the record.

2. The matter pertains to the petitioner's claim for refund under the Andhra Pradesh General Sales Tax Act, 1957 (for short 'the APGST Act'). The claim for refund fructified in favour of the petitioner on 15.02.2023. The petitioner waited for a statutory six months period within which the department ought to have made the refund. However, when it was not done for almost two and half years, the petitioner was compelled to file the present writ petition for an appropriate writ of Mandamus directing the respondents to release the payment of refund.

3. On the previous date of hearing, the learned Assistant Government Pleader for the State Tax as also the learned Assistant Government Pleader for Finance and Planning sought for a weeks' time in ascertaining the payment of refund to be made to the petitioner.

4. Today, when the matter is taken up for hearing, Mr. Mohammed Hussain, learned Government Pleader for Finance and Planning informs the Court that in this case, the token for release of refund was already issued in the year 2024 and

appropriate steps have been taken to ensure that the refund is credited to the account of the petitioner today i.e. 16.02.2026. He has also brought the report received through WhatsApp from the Finance Department where the refund has already been processed and in all likelihood, it would be credited to the account of the petitioner during the course of the day.

5. However, what is reflected is that the amount of refund released is only the principal amount of Rs.53,46,343/- whereas in terms of the statute governing the field i.e., Section 33F of the APGST Act, the petitioner would be entitled to interest on the delayed payment of refund at the rate of 1% per month i.e., 12% per annum for which there is no requirement of any adjudication separately required for the release of the same and the said computation of interest component also has to be done by the department along with the steps taken for release of the principal amount itself. However, there does not seem to be any good ground available with the respondents for not doing so simultaneously when proceedings were drawn to release the principal amount. Since the statute provides for payment of

interest on the delayed releasing of refund, we see no reason why the petitioner should be denied the interest which is otherwise protected under the statute itself. We do not intend to keep the writ petition pending only on this count. We are inclined to dispose of the writ petition with a direction to the respondents so far as calculation of interest on the principal amount of Rs.53,46,343/- is concerned from 15.08.2023 i.e., from the date of completion of six months period from 15.02.2023 till today i.e., 16.02.2026 i.e., for a period of two and half years exactly.

6. Let the computation be done forthwith and the entire interest amount payable be also released to the petitioner within a period of two weeks. The aforesaid direction of payment of interest has to be done within a period of two weeks for the reason that it ought to had been done by the respondents simultaneously with the principal amount itself which was being processed for refund. Thus, the act on the part of the respondents in not releasing the interest *prima facie* appears to be deliberate act on their part, more particularly when the statute under Section 33F of the APGST Act clearly mandates in this regard. We make it clear that in case if the

aforesaid amount is not processed and paid by both by the departments concerned i.e., Commercial Tax Department as also by the Finance Department within a period of 15 days granted by this Court, the entire amount shall further carry interest of 18% per annum from 16.02.2026 onwards till it is actually paid and the said interest component which accrues beyond 16.02.2023 shall be recoverable from the officer concerned in the department who fails to comply with the directions within 15 days. The said amount, under no circumstances, shall be borne by the State exchequer.

7. The writ petition is, accordingly, disposed of. There shall be no order as to costs.

Consequently, miscellaneous petitions pending, if any, shall stand closed.

SD/-M. JAWAHAR REDDY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Commercial Tax Officer (CT), (Presently known as Assistant Commissioner (ST)), Srinagar Colony Circle, Punjagutta Division, Hyderabad.
2. The Commercial Tax Officer (CT), Punjagutta Circle, Hyderabad.
3. The Appellate Deputy Commissioner (CT), Punjagutta Division, Hyderabad.
4. The Additional Commissioner (CT), Legal (FAC), Office of The Commissioner of Commercial Taxes, Nampally, Hyderabad.
5. The Commissioner of Commercial Taxes, 1st Floor, Commercial Tax Office, Near MJ Market Road, Opposite Gandhi Bhavan, Nampally, Hyderabad-500 001
6. The Secretary to Government (Revenue) CT-II, Commercial Taxes / State Tax Department, State of Telangana, Secretariat, Hyderabad.

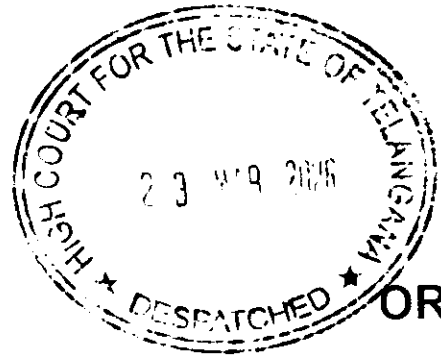
7. The Principal Secretary to Government, (Finance and Planning), State of Telangana. Secretariat. Hyderabad.
8. One CC to SRI K. P. AMARNATH REDDY, Advocate [OPUC]
9. Two CCs to SRI SWAROOP OORILLA, Special Government Pleader for State Tax, High Court for the State of Telangana at Hyderabad. [OUT]
10. Two CCs to GP for Finance & Planning, High Court for the State of Telangana at Hyderabad. [OUT]
11. Two CD Copies

MP
BS

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HIGH COURT

DATED: 16/02/2026



ORDER

WP.No.2078 of 2026

**DISPOSING OF THE WRIT PETITION
WITHOUT COSTS**

(15)

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3/3/26