

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

**WEDNESDAY, THE FIRST 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**

**IA.No.2 OF 2026
IN
WRIT PETITION NO: 5743 OF 2026**

Between:

Tallapally Ravinder Goud, S/o. Balakista Goud, Aged about 47 Years, D.No. 3-7, Sirikonda Mandal, Gadkole Village, Nizamabad, Telangana -503165
Aged about 43 years.

...PETITIONER

AND

1. The Assistant Commissioner (ST), Nizamabad -I and II Circle, Nizamabad, Telangana
2. State of Telangana, Rep by its Principal Secretary, Revenue (CT) Department, Saifabad, Hyderabad Telangana.
3. Union of India, Represented by its Secretary, Ministry of Finance, New Delhi - 110001.

...RESPONDENTS

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 permit the petitioner to take the matter for being mentioned by correcting the copy of order in W.P.No. 5743 of 2026 dated 25/02/2026 in Para No. 3 as the issue involved in this Writ Petition has already been considered by this court in W.P.No. 38480 of 2025 which was disposed of vide order dated 12/2/2026 by issuing fresh order copy.

**Counsel for the Petitioner: SRI GANESH BHUJANGA RAO VADDURI
Counsel for the Respondent Nos.1 & 2: SRI SWAROOP OORILLA, SPECIAL
GOVT PLEADER FOR STATE TAX
Counsel for the Respondent No.3: SRI N.BHUJANGA RAO, DEPUTY
SOLICITOR GENERAL OF INDIA**

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.MOHIUD DIN

I.A.No.2 of 2026
IN
WRIT PETITION No. 5743 of 2026

Dated: 01.04.2026

Between:

Tallapally Ravinder Goud

...Petitioner

and

The Assistant Commissioner (ST),
Nizamabad - I & II Circle,
Nizamabad,
Telangana,
and 2 others.

...Respondents

ORDER:

Learned counsel Sri V.Ganesh Bhujanga Rao appears for the
petitioner.

Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, appears for respondents No.1 and 2.

2. I.A.No.2 of 2026 has been filed in the disposed of writ petition i.e., W.P.No.5743 of 2026, for correcting the operative part of the order dated 25.02.2026.

3. Learned counsel for the petitioner submits that inadvertently the relevant portion of the order dated 03.02.2026 passed in W.P.No.1963 of 2026 was recorded which provides for liberty to file an application for rectification under Section 161 of the Central Goods and Services Tax Act, 2017, in case of multiple orders for the same tax period. However, in the case of the present petitioner, the said issue is not involved. The petitioner had approached the court against the order-in-original dated 20.02.2025 levying tax for the period 2020-21 upon him. Learned counsel submits that the direction passed in W.P.No.604 of 2026, dated 09.01.2026, would govern the present petitioner also, where liberty was granted to prefer an appeal within a period of two weeks with statutory pre-deposit.

4. Learned Special Government Pleader for State Tax also submits that inadvertently, perhaps, the order passed in W.P.No.1963 of 2026 was recorded while disposing of W.P.No.5743 of 2026 though the writ petition is distinct from the facts of the other case. Following the similar direction passed in W.P.No.604 of 2026, the petitioner can be allowed to prefer an appeal with statutory pre-deposit and a delay condonation application to explain the delay.

5. In that view of the matter, paragraphs 3, 4 and 5 of the order dated 25.02.2026 passed in W.P.No.5743 of 2026 is recalled. Since the writ petition is similar to W.P.No.604 of 2026, the directions contained in the said case would also govern the case of the present petitioner.

6. W.P.No.5743 of 2026 is accordingly disposed of in the following terms:

If the petitioner prefers an appeal within a period of two weeks with statutory pre-deposit and a delay condonation application to explain the delay, the learned appellate authority would consider it in accordance with law also keeping into consideration that it has been pursuing the writ remedy before this court in the meantime as well. The petitioner will be at liberty to take all the grounds in law and on facts

before the appellate authority. If the appellate authority is satisfied with the explanation for the delay, he could proceed to hear the appeal on merits.

7. Accordingly, I.A.No.2 of 2026 is disposed of.

SD/- M.OSMAN ALI BAIG
ASSISTANT REGISTRAR



//TRUE COPY//

SECTION OFFICER

To

1. The Assistant Commissioner (ST), Nizamabad -I and II Circle, Nizamabad, Telangana
2. The Principal Secretary, Revenue (CT) Department, Saifabad, Hyderabad Telangana, State of Telangana.
3. The Secretary, Union of India, Ministry of Finance, New Delhi - 110001.
4. One CC to SRI GANESH BHUJANGA RAO VADDURI, Advocate [OPUC]
5. One CC to SRI SWAROOP OORILLA, SPECIAL GOVT PLEADER FOR STATE TAX [OPUC]
6. One CC to SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA [OPUC]
7. Two CD Copies

PSK.



URGENT

HIGH COURT

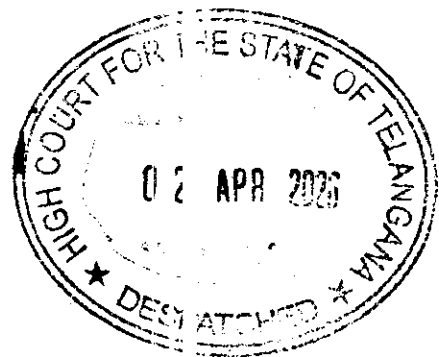
DATED:01/04/2026

ORDER

IA.No.2 OF 2026

IN

WP.No.5743 of 2026



**DISPOSING OF THE IA
WITHOUT COSTS**

⑨
02/04/26
b.s