

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

THURSDAY, THE TWELFTH 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: 30042 OF 2021

Between:

M/s. Venkatesh Corporation, rep. by its Proprietor, Mr. Sriram Venkateshwarlu, # 8-3-74, Jakotia Complex, Old Beet Bazar, Warangal-506 002.

...PETITIONER

AND

1. Commercial Tax Officer, Warangal.
2. Deputy Commissioner (CT), Warangal Division, Warangal.
3. Joint Commissioner (CT), Refunds, O/o Commissioner of Commercial Taxes, Telangana, Hyderabad.
4. State of Telangana, rep. by its Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Hyderabad.
5. Assistant Commissioner (ST), Warangal Urban-2 Circle, Warangal Division Warangal.

Respondent No.5 is impleaded as per Court Order dated 23.02.2022 Vide I.A.No.1 of 2022 in W.P. No. 30042 of 2021

...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, declaring the action of Respondents in not refunding the amount of Rs.24,96,835/-, being the excess credit available to the Petitioner as on 31.3.2015 as illegal, arbitrary and unjustified and consequently direct the Respondents to

refund the amount of Rs.24,96,835/- along with the interest @ 1% per month from 11.7.2017 to the date of payment in accordance with Section 38(6) of the Telangana VAT Act.

Counsel for the Petitioner: SRI KARTHIK RAMANA PUTTAMREDDY

**Counsel for the Respondents: SRI T. CHAITANYA KIRAN, AGP
REPRESENTING SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT PLEADER FOR STATE TAX**

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

WP.No.30042 of 2021

Date:12.02.2026

Between:

M/s.Venkatesh Corporation, Warangal.

... Petitioner

And

Commercial Tax Officer, Warangal and others.

...Respondents

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

Heard Mr.Karthik Ramana Puttamreddy, learned counsel for the petitioner and Mr.T.Chaitanya Kiran, learned Assistant Government Pleader representing Mr.Swaroop Oorilla, learned Special Government Pleader for State Tax, appearing on behalf of the respondents and perused the record.

2. The present is the writ petition of the year 2021, which has been filed by the petitioner, seeking for the relief of refund of excess credit available to the petitioner to a tune of Rs.24,96,835/-.

3. The petitioner filed the present writ petition in the year 2021 on account of the respondents not honouring the order of the Commercial Tax Officer (FAC) (C.T.O.), Warangal, dated 06/10.04.2017, whereby, the C.T.O. himself has found the petitioner

liable for claiming input tax of Rs.24,96,835-00 ps. Though, almost nine years have been elapsed, the said amount till date has neither been paid nor any efforts have been made by the respondents in realizing the same.

4. From the counter that has been filed by the respondents, there does not seem to be any dispute so far as the entitlement of the petitioner for refund of the aforesaid amount is concerned.

5. Given the aforesaid factual matrix of the case, more particularly, taking into consideration the order passed by respondent No.1 and also the counter that has been filed by respondents, we are of the considered opinion that there is nothing left in the adjudication in the instant case, but, for disposing of the writ petition with a direction to the respondents to ensure that the refund of amount of excess tax credit payable to the petitioner to a tune of Rs.24,96,835-00ps is forthwith released to the petitioner along with the interest that would accrue on the said amount from the date of order i.e. 10.04.2017 till the actual date of payment in terms of Section 38(6) of the Telangana Value Added Tax Act, 2005. Let this entire exercise be completed and ensure compliance with an outer limit of four weeks starting from today.

6. Accordingly, the Writ Petition stands disposed of. There shall be 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 Commercial Tax Officer, Warangal.
2. The Deputy Commissioner (CT), Warangal Division, Warangal.
3. The Joint Commissioner (CT), Refunds, O/o Commissioner of Commercial Taxes, Telangana, Hyderabad.
4. The Principal Secretary to Government, Revenue (CT-II) Department, State of Telangana, Secretariat, Hyderabad.
5. The Assistant Commissioner (ST), Warangal Urban-2 Circle, Warangal Division Warangal
6. One CC to SRI KARTHIK RAMANA PUTTAMREDDY, Advocate [OPUC]
7. Two CCs to SRI SWAROOP OORILLA, Special Government Pleader for State Tax, High Court for the State of Telangana at Hyderabad. [OUT]
8. Two CD Copies

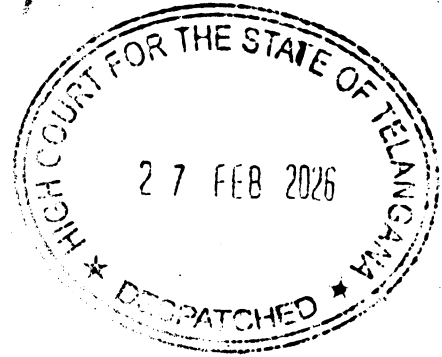
MP

BS

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HIGH COURT

DATED:12/02/2026



ORDER

WP.No.30042 of 2021

**DISPOSING OF THE WRIT PETITION
WITHOUT COSTS**

(11) *me*
26/2/26