IN THE HIGH COURT FOR THE STATE OF TELANGANA AT HYDERABAD

(Special Original Jurisdiction)

TUESDAY, THE TWENTY SEVENTH DAY OF JANUARY TWO THOUSAND AND TWENTY SIX

PRESENT

THE HONOURABLE SRI JUSTICE P.SAM KOSHY

AND

THE HONOURABLE SRI JUSTICE NARSING RAO NANDIKONDA

WRIT PETITION NO: 9102 OF 2010

Between:

M/S. SHIVANI ENGINEERING INDUSTRIES, a registered partnership firm, having its registered office at H.No. 8-2-268/V24-1, Vivekananda Enclave, Road No.3, Banjara Hills, Hyderabad, rep. by its Managing Partner K. Muralidhar Rao.

.....PETITIONER

AND

1. Commercial Tax Officer, Khairatabad Circle, Mayur Kushal Complex, Abids, Hyderabad.
2. Commissioner of Commercial Taxes, Commercial Tax Building, Nampally, Hyderabad.
3. Andhra Pradesh State Road Transport Corporation, rep. by its Managing Director, having its office at Bus Bhavan, RTC X Roads, Hyderabad.
4. Chief Mechanicla Engineer (Chassis & Board), APSRTC, C-120, 1st floor, A Block, Bus Bhavan, Musheerabad, Hyderabad 500 024.

.....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 in the nature of a Writ of Mandamus to set aside the impugned attachment order in Form VAT 206 dated 27.03.2010 issued by the 1st respondent for recovery of difference of tax of Rs.8,07,397/- to the 4th respondent, in pursuance of the Notice of Demand for Unpaid Value Added Tax issued in Form VAT 202 dated 14.12.2009 passed by the 1st respondent.

I.A.No.1 of 2010 (WPMP. No. 11756 OF 2010)

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 stay all further proceedings in pursuance of Demand for Unpaid Value Added Tax issued in Form VAT 202 dated 14.12.2009 passed by the 1st respondent including recovery of balance tax of Rs.8,07,397/-

I.A.No.2 of 2010 (WPMP. No. 11757 OF 2010)

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 3rd & 4th respondents to pay the difference in rate of tax to the credit of the 1st respondent over and above the agreed price and taxes being extra as per the terms of the work order and the agreement, without deducting the same from the amounts due and payable by the 4th respondents to the petitioner.

Counsel for the Petitioner : SRI P.S.S.KAILASNATH, ADVOCATE FOR SRI T.BALA MOHAN REDDY

Counsel for the Respondent Nos.1 & 2 : SPL. GP FOR COMMERCIAL TAX

Counsel for the Respondent No.3 : SRI S.KRISHNA MURTHY

Counsel for the Respondent No.4 : SRI K.MADHAVA REDDY (SC FOR APSRTC)

The Court made the following ORDER

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

Writ Petition No.9102 OF 2010

Dated: 27.01.2026

Between:
M/s.Shivani Engineering Industries
A registered Partnership Firm
Having its Office at
H.No.8-2-268/V/24-1, Vivekananda Enclave,
Road No.3, Banjara Hills, Hyderabad,
Rep by its Managing Partner
Mr.K.Muralidhar Rao. ...Petitioner

AND

Commercial Tax Officer,
Khairtabad Circle,
Mayur Kushal Complex, Abids,
Hyderabad & others. ...Respondents

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

Heard Mr.P.S.S.Kailasnath, learned counsel representing Mr.T.Bala Mohan Reddy, learned counsel for the petitioner. Perused the record.

2. The challenge in the present writ petition was issuance of Garnishee notice by the respondents. The writ petition is of the year 2010 and there was an interim order in operation which still holds good in favour of the petitioner.

3. Since the challenge was only issuance of garnishee notice and the present writ petition is pending before the High Court for the past more than 15 years and by efflux of time the cause may not survive any further insofar as issuance of garnishee notice is concerned.

4. Learned counsel on either side does not dispute the same.

5. In view of the same, we dispose of the writ petition holding the matter as being infructuous by efflux of time. Nonetheless, the right of the petitioner stands reserved to move an appropriate application in case if the cause still survives.

Consequently, miscellaneous petitions pending, if any, shall stand closed. There shall be no order as to costs.

SD/-A.H S. GOWRI SHANKAR
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Commercial Tax Officer, Khairatabad Circle, Mayur Kushal Complex, Abids, Hyderabad.
2. The Commissioner of Commercial Taxes, Commercial Tax Building, Nampally, Hyderabad.
3. The Managing Director, Telangana State Road Transport Corporation, having its office at Bus Bhavan, RTC X Roads, Hyderabad.
4. The Chief Mechanicla Engineer (Chassis & Board), TGSRTC, C-120, 1st floor, A Block, Bus Bhavan, Musheerabad, Hyderabad 500 024.
5. Two CC's to SPL. GP FOR COMMERCIAL TAX, High Court for the State of Telangana at Hyderabad. (OUT)
6. One CC to SRI T BALA MOHAN REDDY, Advocate [OPUC]

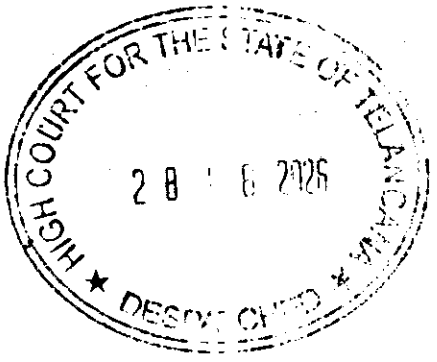
7. One CC to SRI K.MADHAVA REDDY (SC FOR APSRTC), Advocate [OPUC]
8. One CC to SRI S.KRISHNA MURTHY, Advocate [OPUC]
9. Two CD Copies

SA

BS

HIGH COURT

DATED: 27/01/2026



ORDER

WP.No.9102 of 2010

DISPOSING OF THE W.P

WITHOUT COSTS.

(12)

NT
11/2/26.