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

FRIDAY, THE THIRTIETH DAY OF OCTOBER
TWO THOUSAND AND TWENTY SIX

PRESENT

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

WRIT PETITION NO: 36677 OF 2026

Between:

M/s. BANGI MINES & MINERALS, GSTIN: 36AALFB9142P1ZT, having its address at Tower-7, Flat No.2501, Lanco Hills Road, Lanco Hills, Manikonda, Hyderabad, Ranga Reddy District. Telangana - 500089. represented by its VEERAGANDAM RAO VEERABADRA, 4TH FLOOR, FLAT No.401, Aishwarya Castle, Nizampet, Qutbullapur, Rangareddy, Telangana. 500090, duly authorised.

...PETITIONER

AND

1. The State of Telangana, Represented by its Principal Secretary, Revenue (Commercial Taxes) Department, Secretariat, Lower Tank Bund Road, Secretariat. Hyderabad, Telangana -500063.
2. The Commissioner of State Tax, Telangana, Commercial Taxes Department, 4th Floor, Gruhakalpa Complex, Nampally, Hyderabad - 500001. Hyderabad, Telangana.
3. The Assistant Commissioner (State Tax), Narsingi Circle, Serilingampally Division, Commercial Taxes Department, 4th Floor, Gruhakalpa Complex, Nampally, Hyderabad - 500001.

...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 Writ Order or Direction more particularly one in the nature of Writ of Mandamus, declaring the action of Respondent No.3 in demanding and threatening coercive recovery of ₹ 50,14,144/-, under the notices dated 08/07/2026, 27/07/2026

and 24/09/2026, without considering the payments already made by the Petitioner and the payment proofs submitted on 29/09/2026, without furnishing proper year-wise and period-wise calculations of tax, penalty and interest, particularly for the financial years 2020-2021 and 2021-2022, and without establishing compliance with the statutory requirements under Section 78 of the Telangana Goods and Services Tax Act, 2017, without disclosing any written reasons for reducing the said period, is arbitrary, illegal and contrary to law. Hence, the Petitioner is constrained to invoke the extraordinary jurisdiction of this Hon'ble Court under Article 226 of the Constitution of India. Consequently, set aside the impugned recovery notices to the extent the demands are found to have been paid, incorrectly calculated or otherwise not legally recoverable, and direct the Respondents to consider the payment proofs submitted by the Petitioner, reconcile the GST liability and interest, furnish a detailed calculation and pass a reasoned order in accordance with law before taking further coercive recovery action.

I.A. 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 suspend the operation of the impugned recovery notices dated 08/07/2026, 27/07/2026 and 24/09/2026 and direct the Respondents not to initiate or continue any coercive recovery proceedings in respect of the disputed demand of ₹ 50,14,144/-, including garnishee proceedings, attachment of bank accounts or property or recovery as arrears of land revenue, until the payment proofs submitted by the Petitioner on 29/09/2026 are considered, the GST liability and interest are properly reconciled and compliance with Section 78 of the Telangana Goods and Services Tax Act, 2017, is verified, pending disposal of the above writ petition.

Counsel for the Petitioner: SRI SRIKANTH SUTARI

Counsel for the Respondents: SRI SWAROOP OORILLA,
SPL. GP FOR STATE TAX

The Court made the following: ORDER

IN THE HIGH COURT FOR THE STATE OF TELANGANA AT HYDERABAD

THE HON'BLE THE ACTING CHIEF JUSTICE P.SAM KOSHY
AND
THE HONOURABLE SRI JUSTICE SUDDALA CHALAPATHI RAO

WRIT PETITION No.36677 OF 2026
(CNR No.HBHC010755362026)

30.10.2026

Between:
M/S.Bangi Mines &Minerals

... Petitioner

A N D

The State of Telangana and others.

...Respondents

ORDER:(*per the Hon'ble the Acting Chief Justice P.Sam Koshy*)

Heard Mr.Srikanth Sutari, learned counsel for the petitioner and Mr.Swaroop Oorilla, learned Special Government Pleader for State Tax, appearing for the respondents.

2. The instant is the writ petition which has been filed challenging the recovery notices dated 08.07.2026, 27.07.2026 and 24.09.2026 pertaining to the tax penalty and interest under the Telangana Goods and Services Tax Act, 2017, for the tax period 2020-2021 and 2021-2022.

3. The primary contention of learned counsel for the petitioner is that the demand notice is *per se* bad for the reason that the petitioner had already paid entire tax assessed by the respondent-Department pursuant to the assessment orders issued periodically. The petitioner also apprised the respondent-Department in respect of the periodical payments made on

receipt of notice indicating the clearance of the tax that was liable to be paid by him. Since there were no dues left to the respondent-Department, it could not have been imposed interest and penalty as well.

4. On the other hand, learned Special Government Pleader for State Tax, submits that from the material available and enclosed along with the writ petition, it is difficult to ascertain whether the tax has been paid or not. He further submits that the petitioner may approach the respondents and obtain the relevant material in respect of the tax payments already made against the respective assessment orders passed for the two assessment years 2020-2021 and 2021-2022. The authorities, upon due scrutiny of the same, shall take appropriate steps.

5. Learned counsel for the petitioner submits that the petitioner has already furnished the same before the respondent-authorities on 29.09.2026, along with all the relevant documents. If that be so, let the petitioner furnish one more copy of the entire assessment orders and the particulars of payments made by him to respondent No.3, who, in turn, shall duly scrutinize the same and pass a fresh order as to whether any demand is still to be raised against the petitioner in respect of arrears of tax, if any, along with interest and penalty. Meanwhile, the respondents shall

not take any coercive steps against the petitioner pursuant to the recovery notices. At the same time, the petitioner is directed to ensure that, to the extent of the demand raised under the notices challenged in the present writ petition, he shall maintain a minimum balance equivalent to the amount demanded. The petitioner shall approach respondent No.3 within a period of two weeks from today, and respondent No.3, in turn, shall take a further decision within a period of six weeks thereafter.

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

Miscellaneous petitions pending, if any, shall stand closed.

SD/- C. DEEPIKA
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Principal Secretary, Revenue (Commercial Taxes) Department, Secretariat, Lower Tank Bund Road, Secretariat, Hyderabad, Telangana, State of Telangana-500063.
2. The Commissioner of State Tax, Telangana, Commercial Taxes Department, 4th Floor, Gruhakalpa Complex, Nampally, Hyderabad, Telangana – 500001.
3. The Assistant Commissioner (State Tax), Narsingi Circle, Serilingampally Division, Commercial Taxes Department, 4th Floor, Gruhakalpa Complex, Nampally, Hyderabad - 500001.
4. One CC to SRI SRIKANTH SUTARI, Advocate [OPUC]
5. Two CCs to SRI SWAROOP OORILLA, SPL. GP FOR STATE TAX, High Court for the State of Telangana at Hyderabad [OUT]
6. Two CD Copies

BSR

MS

CC TODAY

HIGH COURT

DATED: 30/10/2026



ORDER

WP.No.36677 of 2026

DISPOSING OF THE WRIT PETITION,

WITHOUT COSTS

(9) fcpj

31/10/26