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.MOHIUDDIN

WRIT PETITION No.19108 of 2026

Dated:23.06.2026

Between:

M/s. S.Shivraj Reddy Constructions

…Petitioner

and

Assistant Commissioner (ST),
Hyderguda – Ashoknagar Circle,
Abids Division,
Hyderabad,
and 4 others.

…Respondents

ORDER:

Learned counsel Sri S.Suri Babu appears for the petitioner.

Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, appears for respondents No.1 and 5.

Sri K.Shantan Rao, learned Assistant Government Pleader for Mines and Geology, appears for respondents No.2 and 3.

2. The petitioner is a firm engaged in the business of extracting minor and major minerals. It entered into a Memorandum of Understanding-cum-Agreement with M/s. Reya Minerals on 23.10.2020 for working in the quarry and to handle all the raising, crushing and marketing operations of the quarry on royalty payment basis. Petitioner states that on the information furnished by the Senior Audit Officer, Audit Management Group-3, Office of the Accountant General, Hyderabad, Form GST DRC-01 dated 24.01.2025 in ARN No.AD360125011405M was issued by respondent No.1 for the tax period 2021-22, wherein it was stated that certain discrepancies were identified and the petitioner was asked to pay the tax along with interest on the net tax payable in Form GST DRC-03. If the petitioner is not agreeing with the proposals in the said show cause notice, it may file its objections in Form GST DRC-06 within 15 days from the date of receipt of the said show cause notice. Aggrieved by the said show cause notice, the petitioner filed the instant writ petition.

3. After arguing the matter for some time, learned counsel for the petitioner restricts his prayer only to the extent of levying tax on royalty and the other issues may go on.

4. Learned Special Government Pleader for State Tax submits that the show cause notice cannot be stalled on only this particular issue since the same contains other discrepancies also.

5. Having regard to the facts and circumstances, the petitioner is directed to participate in the proceedings by filing objections to the impugned show cause notice. If the petitioner is aggrieved by the adjudication order, it is at liberty to assail both levy of GST on royalty and other discrepancies in an appropriate proceeding.

6. Accordingly, the writ petition is disposed of. There shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

APARESH KUMAR SINGH, CJ

G.M.MOHIUDDIN, J

23.06.2026
vs