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

MONDAY,THE FIRST DAY OF DECEMBER
TWO THOUSAND AND TWENTY FIVE

**PRESENT**

**THE HONOURABLE THE CHIEF JUSTICE APARESH KUMAR SINGH**
**AND**
**THE HONOURABLE SRI JUSTICE G.M. MOHIUDDIN**

**WRIT PETITION NO: 36306 OF 2025**

**Between:**

M/s. Sree Shirdi Sai Indane Service, Having address at. Plot No 6, Hills Colony, Sri Sai Complex, Vanastalipuram, Hayath Nagar, Ranga Reddy, Telangana, 500070 Represented by its Sole Proprietor, Gundlapally Dhanraj, S/o. Gundlapally Jangamaiah, aged about 52 years, R/o. Plot No. 7 And 8, Hasthinapuram East, Vanasthalipuram, Ranga Reddy, Telangana- 500070

**...PETITIONER**

**AND**

1. The Superintendent of Central Tax, Vanasthalipuram Range, Nagole Division, Ranga Reddy GST Commissionerate, Sri Sai Balaji Arcade, 2nd Floor, Nagole Bandlaguda Road, Co-operative Bank Colony- 500 068
2. Assistant Commissioner of Central Tax, Nagole Division, H. No. 2-3-908, Sai Balaji Arcade, Co-operative Bank Colony, Bandlaguda Road, Nagole, Hyderabad- 500 068
3. Union of India, Ministry of Finance, Represented by its Secretary, North Block, New Delhi-110 001
4. Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi Rep by its Commissioner.
5. State Bank of India, Represented by its Manager, Vanasthalipuram Branch Opp. Police Station, Vanasthalipuram, Hyderabad- 500070

**...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, order, or direction more particularly one in the nature of a Writ of Mandamus (i) declaring Show cause notice no. 17/2023-24/GST-Adjn dated 28.12.2023 and Form DRC 01 vide Ref no. DRC01_302948 dated 11.01.2024 and impugned Order in Original No. 01/ 2024-25-Adjn (GSTI supdt. dated 16.04.2024 and Form DRC-07 vide ref. no. ZD3605240068949 dated 03.05.2024, issued by the 1st Respondent under the provisions of CGST/TGST

Act, 2017 as being void, arbitrary, illegal, without jurisdiction and in violation of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside any action taken pursuant thereto including recovery proceedings if any and pass such further or other order(s) as this Hon'ble Court may deem fit and proper in the circumstances of the case and/or (ii) declare the Notification No. 79 of 2020 dated 15.10.2020 issued by the Respondent No. 4 amending the Rule 142 (1A) of the Central Goods and Services Tax Rules, 2017 as being without authority of law and ultra vires to the Section 73(5) of the Central Goods. and Services Tax Act 2017 and violative of Articles 14, 19(1)(g) and 21 of the Constitution of India as being without authority of law and ultra vires to the Section 73(5) of the Central Goods and Services Tax Act, 2017 and violative of Articles 14, 19(1)(g) and 21 of the Constitution of India

**IA NO: 1 OF 2025**

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 of operation of impugned Order in Original No. 01/ 2024-25-Adjn (GST) supdt. dated 16.04.2024 and Form DRC-07 vide ref. no. ZD3605240068949 dated 03.05.2024 issued by the Respondent No. 1 under CGST/TGST Acts, 2017 pending disposal of the above Writ Petition, as otherwise, the Petitioner will be put to severe loss and hardship in the interest of justice.

**IA NO: 2 OF 2025**

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 operation of recovery instructions/proceedings vide DRC 13 dated 22.01.2025 issued by the Respondent No. 2 to Respondent No. 5 and consequently allow the petitioner to operate their bank account

**Counsel for the Petitioner: SRI. V. VEERESHAM**
**Counsel for the Respondent Nos. 1,2&4: SRI DOMINIC FERNANDES**
**(senior standing counsel for CBIC)**

**Counsel for the Respondent No.3: SRI N. BHUJANGA RAO,**
**DY. SOLICITOR GENERAL OF INDIA**

**Counsel for the Respondent No.5: --**
**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.MOHIUDDIN

**WRIT PETITION No.36306 of 2025**

**Dated: 01.12.2025**

**Between:**

M/s. Sree Shirdi Sai Indane Service

**...Petitioner**

**and**

The Superintendent of Central Tax,
Vanasthalipuram Range, Nagole Division,
Ranga Reddy GST Commissionerate,
and four others.

**...Respondents**

**ORDER:**

Learned counsel Sri V.Veeresham appears for the petitioner.

Sri Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs, appears for respondents No.1, 2 and 4.

2. The writ petition is preferred seeking the following relief:

> "For the above reasons, it is humbly prayed that the Hon'ble Court may be pleased to issue a writ, order or direction more particularly one in the nature of a Writ of Mandamus
>
> (i) declaring show cause notice No.17/2023-24/GST-Adjn dated 28.12.2023 and Form DRC 01 vide Ref No.DRC01_302948 dated 11.01.2024 and impugned Order in Original No.01/2024-25-Adjn (GST) supdt. dated 16.04.2024 and Form DRC-07 vide ref.no.ZD3605240068949 dated 03.05.2024, issued by the 1st Respondent under the provisions of CGST/TGST Act, 2017, as being void, arbitrary, illegal, without jurisdiction and in violation of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside any action taken pursuant thereto including recovery proceedings if any and pass such further or other order(s) as this Hon'ble Court may deem fit and proper in the circumstances of the case; and/or
>
> (ii) declare the Notification No.79 of 2020 dated 15.10.2020 issued by the Respondent No.4 amending the Rule 142 (1A) of the Central Goods and Services Tax Rules, 2017 as being without

> authority of law and ultra vires to the Section 73(5) of the Central Goods and Services Tax Act, 2017 and violative of Articles 14, 19(1)(g) and 21 of the Constitution of India as being without authority of law and ultra vires to the Section 73(5) of the Central Goods and Services Tax Act, 2017 and violative of Articles 14, 19(1)(g) and 21 of the Constitution of India; and pass such other order or orders as this court may deem fit and proper in the circumstances of the case."

3. However, after some arguments, learned counsel for the petitioner seeks permission to withdraw the writ petition in order to approach the appellate authority. He submits that the petitioner has sufficient cause to explain the delay, if any, in preferring the appeal.

4. Learned Senior Standing Counsel appearing for respondents No.1, 2 and 4 submits that the order-in-original was uploaded on the portal. There is no reason why the appeal could not have been preferred within time. However, he submits that the appellate authority may be left to decide the appeal along with the delay condonation application in accordance with law. No observations on merits may be made.

5. In the aforesaid facts and circumstances, if the petitioner is inclined to avail the remedy of appeal, we allow liberty to it to approach the appellate authority with pre-deposit within a period of two weeks with a delay condonation application. Needless to say, the appellate authority would consider the question of delay to be taken in the application in accordance with law and if the appellate authority is satisfied with the delay, it may entertain the appeal on merits. However, we have not expressed any opinion on the merits of the case.

6. The writ petition is accordingly disposed of. There shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

**SD/-M. OSMAN ALI BAIG**
**ASSISTANT REGISTRAR**

**//TRUE COPY//**

**SECTION OFFICER**

**To,**

1. The Superintendent of Central Tax, Vanasthalipuram Range, Nagole Division, Ranga Reddy GST Commissionerate, Sri Sai Balaji Arcade, 2nd Floor, Nagole Bandlaguda Road, Co-operative Bank Colony- 500 068
2. The Assistant Commissioner of Central Tax, Nagole Division, H. No. 2-3-908, Sai Balaji Arcade, Co-operative Bank Colony, Bandlaguda Road, Nagole, Hyderabad- 500 068
3. The Secretary, Union of India, Ministry of Finance, North Block, New Delhi-110 001

4. Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi Rep by its Commissioner.
5. The Manager, State Bank of India, Vanasthalipuram Branch Opp. Police Station, Vanasthalipuram, Hyderabad- 500070
6. One CC to SRI. V. VEERESHAM, Advocate [OPUC]
7. One CC to SRI. DOMINIC FERNANDES (senior standing counsel for CBIC) [OPUC]
8. One CC to SRI. N. BHUJANGA RAO, DY. SOLICITOR GENERAL OF INDIA [OPUC]
9. Two CD Copies

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HIGH COURT

DATED:01/12/2025

HIGH COURT FOR THE STATE OF TELANGANA
18 DEC 2025
DESPATCHED

ORDER

WP.No.36306 of 2025

DISPOSING OF THE WRIT PETITION WITHOUT COSTS

11 PA
8/12/25