

IN THE HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD

(Special Original Jurisdiction)

FRIDAY, THE TWELFTH DAY OF DECEMBER
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH

AND

THE HONOURABLE SRI JUSTICE G.M. MOHIUDDIN

WRIT PETITION NO: 38280 OF 2025

Between:

M/s RAMAKRISHNA FOOD INDUSTRY, Represented by its Managing Partner M.Kishan Rao, GSTIN- 36AALFR6955Q1Z4, having its business at Survey No-21/E, 512, Lane Opposite to Vijay High School, Old Mancherial, Mancherial, Telangana -504 208.

...PETITIONER

AND

1. The Asst.Commissioner of Central GST and Central Excise,, Mancherial Range, Mancherial Division, H.No- 1-1/2-1st Floor, Ward No-1, Bypass Road, Mancherial, Telangana - 504 208
2. The Superintendent of Central Tax, Audit-II Commissionerate, Group-51, H.No- 1-98/B/20,21, Sanvi Yamuna Pride, Krithika Layout, Madhapur, Hitech City, Hyderabad -500 081.
3. The Assistant Commissioner of Central Tax, Macherial GST Division, Medchal GST Commissionerate, Plot no 16 AND 21, Aditya Towers, Sri Sai Enclave, Old Bowenpally, Secunderabad, Telangana - 500 011.
4. The Principal Commissioner of Central Tax,, Medchal GST Commissionerate, III Floor, Medchal GST Bhavan, 11-4-649/B, Lakdikapul, Hyderabad, Telangana - 500 004

...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 an appropriate writ, order or direction, more particularly a Writ of Mandamus, declaring the entire adjudication culminating in the Order-in-Original No. 31/2024-25-GST dated 23.08.2024 passed by Respondent No.1 and

the consequential Form GST DRC-07 bearing Reference No. ZD360824115141Q dated 27.08.2024 as illegal, arbitrary, barred by limitation, issued without jurisdiction and contrary to the statutory mandate of the CGST and TSGST Acts, and accordingly quash the same by declaring that the invocation of Section 73 in the peculiar facts of the present case-where all material emanates from the Petitioners own disclosed GST returns and the principal component stands voluntarily reversed- is wholly without authority of law and as being violation of Article 265 and also opposed to principles of natural justice and consequently set aside the same, in the interest of justice.

IA NO: 1 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to direct the Respondents not to take any coercive steps, or initiation of further measures pursuant to the impugned DRC-07 bearing Reference No. ZD360824115141Q dated 27.08 2024 in order to prevent irreparable hardship.

**Counsel for the Petitioner: SRI VADLAPATI SAI MALLIK APPEARS FOR
SRI HARI KISHAN KUDIKALA**

**Counsel for the Respondents: SRI DOMINIC FERNANDES SENIOR STANDING
COUNSEL FOR CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS**

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. 38280 of 2025

DATED : 12.12.2025

Between:

M/s. Ramakrishna Food Industry

... Petitioner

AND

The Assistant Commissioner of Central GST and
Central Excise, Mancherla, and three others

... Respondents

ORDER:

Sri Vadlapatla Sai Mallik, learned counsel appears for
Sri Hari Kishan Kudikala, learned counsel for petitioner.

Sri Dominic Fernandes, learned Senior Standing
Counsel for Central Board of Indirect Taxes and Customs
(CBIC) appears for respondents.

2. The instant Writ Petition has been preferred against the
Order-In-Original dated 23.08.2024 and Summary of the order
in Form GST DRC-07 dated 27.08.2024 passed under Section
73 of the Central Goods and Services Tax Act, 2017, for the
tax period 2021-2022 imposing tax, penalty and interest.

3. Learned counsel for the petitioner, after some arguments, seeks liberty to the petitioner to prefer an appeal against the impugned Order-In-Original dated 23.08.2024. He submits that some delay might have been occurred in approaching the appellate authority and therefore, the appellate authority may be directed to consider it sympathetically.

4. Learned Senior Standing Counsel for CBIC submits that the appeal is barred by considerable delay as the impugned Order-In-Original is dated 23.08.2024. However, he submits that it is up to the petitioner to prefer an appeal and explain the grounds of delay, if any, before the appellate authority.

5. However, upon hearing the learned counsel for the parties, since the petitioner seeks liberty to prefer an appeal, we do not wish to comment on the merits of the contentions raised by the parties.

6. Therefore, the petitioner is at liberty to approach the learned appellate authority within two (2) weeks, with statutory deposit and also an application for condonation of delay which may be considered in accordance with law. The

petitioner is at liberty to take all grounds in law and on facts before the appellate authority.

7. The instant Writ Petition is accordingly disposed of with the aforesaid liberty. There shall be no order as to costs.

Miscellaneous applications, if any pending, shall stand closed.

SD/-L. VIJAYA LAXMI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Asst. Commissioner of Central GST and Central Excise, Mancherial Range, Mancherial Division, H.No- 1-1/2-1st Floor, Ward No-1, Bypass Road, Mancherial, Telangana - 504 208
2. The Superintendent of Central Tax, Audit-II Commissionerate, Group-51, H.No- 1-98/B/20,21, Sanvi Yamuna Pride, Krithika Layout, Madhapur, Hitech City, Hyderabad -500 081.
3. The Assistant Commissioner of Central Tax, Mancherial GST Division, Medchal GST Commissionerate, Plot no 16 AND 21, Aditya Towers, Sri Sai Enclave, Old Bowenpally, Secunderabad, Telangana - 500 011.
4. The Principal Commissioner of Central Tax,, Medchal GST Commissionerate, III Floor, Medchal GST Bhavan, 11-4-649/B, Lakdikapul, Hyderabad, Telangana - 500 004
5. One CC to SRI. HARI KISHAN KUDIKALA, Advocate [OPUC]
6. One CC to SRI DOMINIC FERNANDES, SENIOR STANDING COUNSEL FOR CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS ,[OPUC]

7. Two CD Copies

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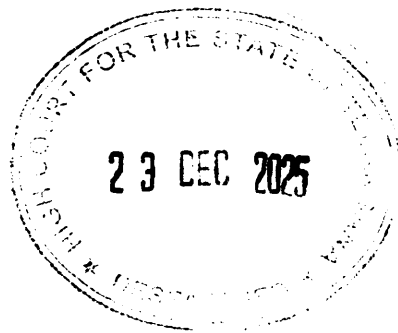
BS *Y&*

HIGH COURT

DATED:12/12/2025

ORDER

WP.No.38280 of 2025



DISPOSING THE WRIT PETITION
WITHOUT COSTS

9 copies
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23/12/25