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

MONDAY, THE FIFTEENTH 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: 38284 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 Superintendent of Central goods and Services Tax, Mancherial Range, Mancherial Division, H.No.1-1/2-1, 2nd Floor, Ward No. 1, Bypass Road, Mancherial, Telangana - 504 208.
2. The Superintendent of Central Tax, Audit-II Commissionerate, Group-51, H.No1-98/8/20,21, 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 & 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. 59/2023-24-GST dated 30.03.2024 passed by Respondent No.1 and the consequential Form GST DRC-07 bearing Reference No. ZD360424009807B dated 06.04.2024 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 74 in the peculiar facts of the present case - where all material emanates from the Petitioner's 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 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. ZD360424009807B dated 06.04.2024, in order to prevent irreparable hardship.

**Counsel for the Petitioner: SRI VADLAPATLA SAI MALLIK, REPRESENTING SRI HARI KISHAN KUDIKALA**

**Counsel for the Respondents: SRI DOMINIC FERNANDES, SC FOR CENTRALBOARD OF INDIRECT TAX AND CUSTOMS(CBIC)**

**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.38284 of 2025**

**Dated:15.12.2025**

**Between:**

M/s. Ramakrishna Food Industry

**...Petitioner**

**and**

The Superintendent of Central Goods and Services Tax, Mancherial Range, Mancherial Division, H.No.1-1/2-1, 2nd Floor, Ward No.1, Bypass Road, Mancherial, Telangana – 504 208, and 3 others.

**...Respondents**

**ORDER:**

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

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

2. The instant writ petition has been preferred against the order-in-original dated 30.03.2024 and summary of the order in Form GST DRC-07 dated 06.04.2024 passed under Section 74 of the Central Goods and Services Tax Act, 2017, for the tax period 2017-2018 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 30.03.2024. 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 30.03.2024. 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 pending, if any, shall stand closed.

**SD/-A. JAYASREE**
**ASSISTANT REGISTRAR**

**//TRUE COPY//**

**SECTION OFFICER**

**To,**

1. The Superintendent of Central goods and Services Tax, Mancherial Range, Mancherial Division, H.No.1-1/2-1, 2nd Floor, Ward No. 1, Bypass Road, Mancherial, Telangana - 504 208.
2. The Superintendent of Central Tax, Audit-II Commissionerate, Group-51, H.No1-98/8/20,21, 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 & 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, SC for Central Board of Indirect Taxes and Customs(CBIC) [OPUC]

7. Two CD Copies

TJ
BS

HIGH COURT

DATED:15/12/2025



ORDER

WP.No.38284 of 2025

DISPOSING OF THE WRIT PETITION

WITHOUT COSTS

9 copies
24/12/25