[3488]

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

TUESDAY, THE TWENTIETH DAY OF JANUARY
TWO THOUSAND AND TWENTY SIX

PRESENT

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

WRIT PETITION NO: 1428 OF 2026

Between:

M/s. Tirumala Traders, rep. by its Proprietor, Mr. Sakera Navindhar Goud, S/o Satyanarayana Goud, aged 37 years Occ Business 12-2-725/3214, P and T Colony, Rethi Bowli, Mehdipatnam, Hyderabad 500048. Telangana.

...PETITIONER

AND

1. The Assistant Commissioner (ST), Mehdipatnam Circle I, Charminar Division, Telangana.
2. The State of Telangana, Represented by its Principal Secretary, (Revenue), Secretariat, Hyderabad.
3. Union of India, rep. by its Secretary, Ministry of Finance, Government of India, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110 001.

...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 or direction, more particularly one in the nature of Writ of Mandamus, declaring the impugned order dated 11.02.2025 as well as the DRC-07 dated 11.02.2025 passed by the 1st respondent in ref. No. ZD360225026496D, under Section 73 of the CGST Act, 2017 based on the un-signed show cause notice bearing ref.No.ZD3605230486458 dated 31.05.2023 demanding an amount of Rs.4,57,442/- (Rs.2,28,721/- CGST and Rs.2,28,721/- SGST), and imposing a penalty of Rs.45,744/- (Rs.22,872/- CGST and Rs.22,872/- SGST) under Section 73(9) of the CGST Act, 2017 for the financial year 2020-21, as illegal, unjustified and contrary to provisions of Rule 26(3) of the CGST Rules, 2017 besides being violative of principles of natural justice.

IA 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 stay all further proceedings pursuant to the impugned order dated 11/02/2025 passed by the 1st respondent in ref. No. ZD360225026496D and DRC-07 dated 11/02/2025 based on the un-signed show cause notice bearing ref.No. ZD3605230486458 dated 31/05/2023 for the financial year 2020-21 during the pendency of the above writ petition.

Counsel for the Petitioner: SRI B.SRINIVAS
Counsel for the Respondent Nos.1 & 2: SRI SWAROOP OORILLA, Special Govt Pleader for State Tax
Counsel for the Respondent No.3: SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA

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.1428 of 2026

Dated: 20.01.2026

Between:

M/s. Tirumala Traders

...Petitioner

and

The Assistant Commissioner (ST),
Mehdipatnam Circle I,
Charminar Division,
Telangana,
and 2 others.

...Respondents

ORDER:

Learned counsel Sri B.Srinivas appears for the petitioner.

Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, appears for respondents No.1 and 2.

Learned counsel Sri B.Mukherjee, representing Sri N.Bhujanga Rao, learned Deputy Solicitor General of India, appears for respondent No.3.

2. The writ petition has been preferred against the order in Form GST DRC-07 dated 11.02.2025 passed under Section 73 of the Telangana Goods and Services Tax Act, 2017, for the tax period 2020-2021 imposing the tax, penalty and interest.

3. The petitioner has approached this Court alleging that the impugned order was an *ex parte* order and is unsigned.

4. However, after some arguments, learned counsel for the petitioner seeks liberty to the petitioner to prefer an appeal against the impugned order. He submits that some delay might have been occurred in approaching the appellate authority and therefore, he may be directed to consider it sympathetically.

5. Learned Special Government Pleader for State Tax submits that the petitioner was at liberty to prefer an appeal against the impugned order taking all the grounds as are available in law and on facts before the appellate authority in respect of the subject tax period.

6. 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.

7. If the petitioner prefers an appeal within a period of two weeks with statutory pre-deposit along with an application for condonation of delay, the learned appellate authority would consider it in accordance with law also keeping into consideration that it has been pursuing the writ remedy before this Court in the meantime as well. The petitioner will be at liberty to take all the grounds in law and on facts before the appellate authority.

8. The writ petition is accordingly disposed of with the aforesaid liberty. However, there shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

SD/-MOHD. ISMAIL
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Assistant Commissioner (ST), Mehdipatnam Circle I, Charminar Division, Telangana.
2. The Principal Secretary, (Revenue), Secretariat, Hyderabad, State of Telangana.
3. The Secretary, Union of India, Ministry of Finance, Government of India, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110 001.
4. One CC to SRI B.SRINIVAS, Advocate [OPUC]
5. One CC to SRI SWAROOP OORILLA, Special Govt Pleader for State Tax [OPUC]
6. One CC to SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA [OPUC]
7. Two CD Copies

PSK.
BS

HIGH COURT

DATED:20/01/2026

ORDER

WP.No.1428 of 2026

HIGH COURT FOR THE STATE OF TELANGANA
22 JAN 2026
DESPATCHED

DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

9 copies
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22/1/26