

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

WRIT PETITION NO: 1484 OF 2026

Between:

Abode Biotec India Private Limited, A Company incorporated under the Companies Act, 2013, Having its registered office at H.No.5-4-22/1, Sri Rama Nilayam, Kukatpally, Hyderabad 500072, Represented by its Director Mr. Prakash Sharat Kumar Naineni S/o N Prakash Rao

...PETITIONER

AND

1. The Assistant Commissioner (ST), Hydernagar I Circle, Hyderabad Rural Division, Telangana.
2. The Appellate Joint Commissioner (ST), Hyderabad Rural, Telangana
3. The State of Telangana, Rep. by its Principal Secretary, Finance (Commercial Taxes) Department, Secretariat, Hyderabad.

...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 of Certiorari or any other appropriate writ quashing the order dated 18.08.2025 passed by the 2nd respondent rejecting the petitioners appeal, quash the Order-in-Original dated 28.02.2025 bearing No. ZD360225094837X passed by the 1st respondent, in the alternative, direct the 2nd respondent to restore the appeal and decide the same on merits within a time-bound per/od, grant interim stay of all further proceedings for recovery pursuant to the impugned demand

IA NO: 2 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 restrain the respondents from initiating or continuing any coercive recovery steps, including attachment of bank accounts or issuance of garnishee proceedings, during the pendency of the writ petition

IA NO: 3 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 grant stay sot all further proceedings pursuant to the impugned Order-in-Original dated 28.02.2025 bearing No. ZD360225094837X and the consequential demand of Rs.28,24,254/-

Counsel for the Petitioner: SRI. DANDU SURESH BABU

**Counsel for the Respondents: SRI SWAROOP OORILLA,
SPECIAL GOVT PLEADER FOR STATE TAX**

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. 1484 of 2026

DATED : 20.01.2026

Between:

Abode Biotech India Private Limited

... Petitioner

AND

The Assistant Commissioner (ST),
Hydernagar-I Circle, Hyderabad Rural Division,
Telangana and two others

... Respondents

ORDER:

On the revised call, no one appears for petitioner.

Sri Swaroop Oorilla, learned Special Government
Pleader for State Tax appears for respondents.

2. The appeal preferred against the Order-In-Original dated 28.02.2025 for the tax period 2020-21 was rejected on the ground that it is barred by limitation by 54 days *vide* order dated 18.08.2025 which has been made the subject matter of the present Writ Petition.

3. Learned counsel for the respondents however submits that the petitioner has a remedy of appeal before the learned Goods and Services Tax Appellate Tribunal (for short 'the Appellate Tribunal'). The petitioner may therefore be relegated to the Appellate Tribunal instead of entertaining the instant Writ Petition.

4. Having regard to the aforesaid facts and circumstances, the instant Writ Petition is disposed of by permitting the petitioner to deposit 10% of the tax liability as assessed by the Assessing Officer with the Department within four (4) weeks from today. The petitioner shall approach the Appellate Tribunal within three (3) months from the date of its constitution/establishment. The Appellate Tribunal shall decide the statutory appeal in accordance with law. Further, subject to depositing 10% of the tax liability within the aforesaid time, no coercive action shall be taken against the petitioner till the decision of the Appellate Tribunal in the statutory appeal. It is made clear that this Court has not

expressed any opinion on the merits of the case of the parties.

There shall be no order as to costs.

Miscellaneous applications, if any pending, shall stand closed.

**SD/- K.BHAVANI SWAMY
ASSISTANT REGISTRAR**

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SECTION OFFICER

To,

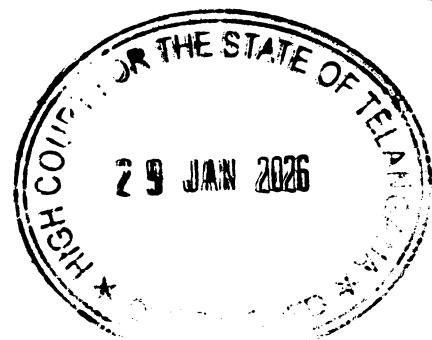
1. The Assistant Commissioner (ST), Hydernagar I Circle, Hyderabad Rural Division, Telangana.
2. The Appellate Joint Commissioner (ST), Hyderabad Rural, Telangana
3. The Principal Secretary, Finance (Commercial Taxes) Department, Secretariat, T.S., Hyderabad.
4. One CC to SRI. DANDU SURESH BABU, Advocate [OPUC]
5. Two CCs to SPECIAL GOVERNMENT PLEADER FOR STATE TAX, High Court for the State of Telangana, at Hyderabad [OUT]
6. Two CD Copies

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HIGH COURT

DATED:20/01/2026



ORDER

WP.No.1484 of 2026

**DISPOSING OF THE WRIT PETITION
WITHOUT COSTS**

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27/1/26