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

THURSDAY, THE EIGHTH 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: 439 OF 2026

Between:

M/s. United Engineering Co, Rep. by its Proprietor, Mrs. Ediga Madhavi, W/o Nagaraju Aged 43 years Occ. Business 8-50/2/5, Srinivas Colony, Boduppal, Medipally, Medchal-Malkajgiri 500092. Telangana.

.....PETITIONER

AND

1. The Superintendent of Central Tax, Uppal CGST Range, Ramanthapur, Hyderabad.
2. Union of India, Rep. by its Secretary, Ministry of Finance, Government of India, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110 001.
3. The State of Telangana, Represented by its Principal Secretary, (Revenue), 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 an appropriate Writ or direction, more particularly one in the nature of Writ of Mandamus, declaring the impugned order dated 25.02.2025 in Order-in-Original No. 94/2024-25-Adjn-GST under Section 73 of the CGST Act, 2017 passed by the 1st respondent based on the un-signed show cause notice dated. 26.11.2024 in Form DRC-01, demanding an amount of Rs.3,40,846/- (Rs.12,212/- IGST, Rs.1,64,317/- CGST and Rs.1,64,317/- SGST) and also imposition of penalty of Rs.65,728/- (Rs.32,864/- IGST, Rs.16,432/- CGST and Rs.16,432/- SGST) under Section 73(1) of the CGST Act, 2017. under for the financial year 2020-21 as illegal, contrary to the provisions of Rule 26(3) of the CGST Rules, 2017, unjustified besides being violative of principles of natural justice.

I.A.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 25.02.2025 passed by the 1st respondent under Section 73(1) of the CGST Act, 2017 in Order-in-Original No. 94/2024-25-Adjn-GST based on the un-signed show cause notice dated 26.11.2024 in Form DRC-01 for the financial year 2020-21 during the pendency of the above writ petition.

Counsel for the Petitioner : SRI B.SRINIVAS, REPRESENTING SRI M.V.L.NARASIMHA RAO

Counsel for the Respondent No.1 : M/s DOMINIC FERNANDES (SENIOR STANDING COUNSEL FOR CBIC)

Counsel for the Respondent No.2 : SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.3 : G.P FOR COMMERCIAL 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.439 of 2026

Dated: 08.01.2026

Between:

M/s. United Engineering Co.

...Petitioner

and

The Superintendent of Central Tax,
Uppal CGST Range,
Ramanthapur,
Hyderabad,
and 2 others.

...Respondents

ORDER:

Learned counsel Sri B.Srinivas, representing learned counsel Sri M.V.L.Narasimha Rao, appears for the petitioner.

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

2. The writ petition has been preferred against the order-in-original dated 25.02.2025 passed under Section 73 of the Central 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 it has come to know about the liability only upon receiving call from the authorities demanding the tax and in view of the bank attachment in Form GST DRC-13.

4. However, after some arguments, learned counsel for the petitioner seeks liberty to the petitioner to prefer an appeal against the order-in-original. 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 Senior Standing Counsel for CBIC submits that the petitioner was at liberty to prefer an appeal against the order-in-original 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, 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/-A. JAYASREE
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Superintendent of Central Tax, Uppal CGST Range, Ramanthapur, Hyderabad.
2. The Secretary, Union of India, Ministry of Finance, Government of India, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110 001.
3. The Principal Secretary, (Revenue), Secretariat, State of Telangana at Hyderabad.
4. Two CC's to G.P FOR COMMERCIAL TAX, High Court for the State of Telangana at Hyderabad. (OUT)
5. One CC to SRI M.V.L.NARASIMHA RAO, Advocate [OPUC]
6. One CC to M/s DOMINIC FERNANDES (SENIOR STANDING COUNSEL FOR CBIC) Advocate [OPUC]
7. One CC to SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA, Advocate (OPUC)
8. Two CD Copies

SA
BS
JT

HIGH COURT

DATED:08/01/2026

ORDER

WP.No.439 of 2026

HIGH COURT FOR THE STATE OF TELANGANA
03 FEB 2026
DESPATCHED

DISPOSING OF THE W.P

WITHOUT COSTS.

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22/1/26