IN THE HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD

(Special Original Jurisdiction)

MONDAY, THE FIFTH DAY OF JANUARY
TWO THOUSAND AND TWENTY SIX

PRESENT

THE HONOURABLE THE CHIEF SRI JUSTICE APARESH KUMAR SINGH

THE HONOURABLE SRI JUSTICE G.M. MOHIUDDIN

WRIT PETITION NO: 40430 OF 2025

Between:

1. M/s. Bollant Industries Pvt. Ltd, Rept. By its Managing Director, Mr. Srikanth Bolla, Office Flat No. 601 to 607, 6th Floor, H. No. 6-3-1099/1100, Babukhan Millennium Centre, Somajiguda, Hyderabad, TS-500082.

...PETITIONER

AND

1. State of Telangana, Department of Commercial Taxes, Represented by its Commissioner.
2. The Assistant Commissioner (ST), , Begumpet-2, Begumpet Division, 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, order or direction, more particularly in the nature of a Writ of Certiorari calling for records and quashing the order of the 2nd Respondent dated 24/12/2023 issued under Section 73 of the Telangana Goods and Services Tax Act, 2017 and Central Goods and Services Tax Act, 2017 bearing Ref No.ZD3612230482530.

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 dispense with filing of the certified copy of the impugned order of the 2nd

Respondent dated 24.12.2023 issued under Section 73 of the Telangana Goods and Services Tax Act, 2017 and Central Goods and Services Tax Act, 2017 bearing Ref No.ZD3612230482530.

IA NO: 2 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 stay all further proceedings including recovery proceedings against the Petitioner pursuant to the impugned order of the 2nd Respondent dated 24.12.2023 issued under Section 73 of the Telangana Goods and Services Tax Act, 2017 and Central Goods and Services Tax Act, 2017 bearing Ref No.ZD3612230482530.

Counsel for the Petitioner :SRI KAILASH NATH P.S.S

Counsel for the Respondents No 1 & 2: 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. 40430 of 2025

DATED : 05.01.2026

Between:

M/s. Bollant Industries Pvt. Ltd ... **Petitioner**

AND

State of Telangana, Department of Commercial Taxes,
Rep. by its Commissioner and another ... **Respondents**

ORDER:

Sri Kailash Nath P.S.S, learned counsel appears for petitioner.

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

2. In the present case, the order dated 24.12.2023 passed under Section 73 of the Telangana Goods and Services Tax Act, 2017, and Central Goods and Services Tax Act, 2017 (for

short 'the Act'), are under challenge. The instant Writ Petition has been filed on 29.12.2025. The petitioner has taken a plea that he came to know of the impugned order which was uploaded on the additional notices tab of GSTIN Portal only in September, 2025. The matter relates to Assessment Year 2018-19. Therefore, the matter is not belated. This Court may entertain the Writ Petition on the ground that the petitioner was not served with the show cause notice and not aware of the proceedings initiated by the department. Moreover, the impugned order was merely uploaded on the additional notices tab of GSTIN Portal. As such, it was not in the notice of the petitioner.

3. Learned counsel for the respondents has opposed the prayer at the outset on the ground of huge delay in preferring this Writ Petition. He has relied upon the decision of the Hon'ble Supreme Court in **Assistant Commissioner (CT) LTU,**

Kakinada, v. Glaxo Smith Kline Consumer Health Care Limited[1]**.**

4. Learned counsel for the petitioner therefore seeks liberty to the petitioner to prefer an appeal with a delay condonation application in terms of Section 107(1) read with Section 107(4) of the Act. He submits that the appellate authority may be directed to consider the question of delay sympathetically in view of the reasons explained in the delay condonation application.

5. Having regard to the facts and circumstances as noted above, this Court is not inclined to enter into the merits of the issue as the petitioner is being allowed liberty to approach the appellate authority. He may approach the appellate authority within a period of two (2) weeks with a delay condonation application and statutory pre-deposit. It is open for the petitioner to take all such grounds in law and on facts in the appeal. Needless to say, the appellate authority would consider the question of delay and if he is satisfied with the reasons

[1] (2020) 19 SCC 681

explained in the delay condonation application, he shall decide the case on merits.

6. The instant Writ Petition is disposed of accordingly. There shall be no order as to costs.

Miscellaneous applications, if any pending, shall stand closed.

SD/-M. JAWAHAR REDDY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Commissioner, State of Telangana, Department of Commercial Taxes,
2. The Assistant Commissioner (ST), Begumpet-2, Begumpet Division, Hyderabad
3. One CC to SRI. KAILASH NATH P. S .S, Advocate [OPUC]
4. Two CCs to SRI SWAROOP OORILLA, SPECIAL GOVT PLEADER FOR STATE TAX, High Court for the State of Telangana at Hyderabad. [OUT]
5. Two CD Copies

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HIGH COURT

DATED:05/01/2026

ORDER

WP.No.40430 of 2025

DISPOSING OF THE WRIT PETITION

WITHOUT COSTS

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SF

24-01-26