

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

**TUESDAY, THE SIXTH DAY OF JANUARY
TWO THOUSAND AND TWENTY SIX**

PRESENT

**THE HON'BLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH
AND
THE HON'BLE SRI JUSTICE G.M. MOHIUDDIN**

WRIT PETITION NO: 40757 OF 2025

Between:

Sravanthi Developers Private Limited, Sy No. 64, Near Durgamcheruvu, Madhapur, Hyderabad, Telangana, 500081 Represented by its Director Srinivas Chaitanya Reddy Mariwada, S/O. Kasiviswanatha Reddy Mariwada Aged about 41 Years, occ. Business R/O. Flat No. 508, Sravanthi Serenity 2, Heritage Freesh Line, Hyderabad, Rangareddy, Telangana, 500084

...PETITIONER

AND

1. The Assistant Commissioner of State Tax, Madhapur Division, Madhapur 8 Circle, Telangana
2. Commissioner of Commercial Taxes, State of Telangana, C.T. Complex, Nampally, Hyderabad- 500001
3. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana

...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 pass a writ order or direction, more particularly in the nature of a writ of mandamus declaring Order passed in Form GST DRC 07 under Section 73 of the Telangana Goods and Services Tax Act, 2017 dated 31-08-2024 ('impugned order') bearing Reference No. ZD360824148974S as being void, illegal, arbitrary, violative of Articles 14, 19, 21 and 265 of the Constitution of India, violative of principles of natural justice, and without authority of law and consequently set aside the same.

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 stay all further action pursuant to the Order passed under Form No. DRC-07 bearing Reference No. ZD360824148974S dated 31-08-2024, passed by the Respondent No. 1 for the Financial year 2019-20.

Counsel for the Petitioner: SRI NISHANTH RAO K.N.

**Counsel for the Respondents: SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT 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.40757 of 2025

Dated: 06.01.2026

Between:

Sravanthi Developers Private Limited.

...Petitioner

and

The Assistant Commissioner of State Tax,
Madhapur Division, Madhapur 8 Circle,
Telangana,
and two others.

...Respondents

ORDER:

Learned counsel Sri Nishanth Rao.K.N, appears for the
petitioner.

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

2. The writ petition has been preferred against the order in Form GST DRC-07 dated 31.08.2024 passed under Section 73 of the Telangana Goods and Services Tax Act, 2017, for the tax period 2019-2020 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/-U. SUDHA
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Assistant Commissioner of State Tax, Madhapur Division, Madhapur 8 Circle, Telangana
2. Commissioner of Commercial Taxes, State of Telangana, C.T. Complex, Nampally, Hyderabad- 500001
3. The Principal Secretary to Government Revenue Department (Commercial Tax), State of Telangana, Hyderabad, Telangana
4. One CC to SRI NISHANTH RAO K.N., Advocate [OPUC]
5. Two CCs to SRI SWAROOP OORILLA, Special Government Pleader for State Tax, High Court for the State of Telangana at Hyderabad. [OUT]
6. Two CD Copies

MP
BS

SK

HIGH COURT

DATED:06/01/2026

ORDER

WP.No.40757 of 2025



DISPOSING OF THE WRIT PETITION

WITHOUT COSTS

(9) SK
23-01-26