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

FRIDAY,THE TWELFTH DAY OF DECEMBER
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH

AND

THE HONOURABLE SRI JUSTICE G.M. MOHIUDDIN

WRIT PETITION NO: 34043 OF 2025

Between:

Trident Fine Chem and Laboratories, SY NO 296/4/E AND 296/7/3, D.NO.16-103/4, IDA, Bollaram Village, Jinnaram Mandal, Medak, Telangana - 502 319 Represented by its Proprietor Shri. Anil Kumar Towar, Late Raghupathi D Towar, Aged about 64Years, R/o. H No. 6/9 Trident House, Balaji Hills, Near Gayatry Garden, Nizampet Road, VTC, Kukatpally, Hyderabad

...PETITIONER

AND

1. The Assistant Commissioner of Central Tax, Jeedimetla GST Division, H. No. 8-2-77/3, Aditya Toweres, Srisai Enclave, Old Bowenpally, Secundrabad-500011
2. The Assistant Commissioner of Central Tax., Medchal Commissionerate, GST Bhavan, 11-4-649/B, Lakdi-ka-Pool, Hyderabad-500 004.
3. Union of India, Ministry of Finance, Represented by its Secretary, North Block, New Delhi-110 001
4. Indian Bank Limited, Secunderabad branch, P B No. 1619201, Karan Centre, Sarojini Devi Road, Kalasiguda, Secunderabad, Telangana 500 003 Represented by its Manager

...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 one in the nature of a Writ of Mandamus

a. Declaring that the impugned order in the Form DRC-07 vide Ref No. ZD3608241405871 dated 30/08/2024 along with O-I-O No. 98/2024-

GST(AC) dated 26/08/2024 passed by the 1st Respondent under the provisions of CGST/TGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction, violative of the principles of natural justice apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside the same and pass such further or other order(s) as this Hon'ble Court may deem fit and proper in the circumstances of the case.

b. Declaring that recovery notice issued in Form DRC -13 dated 01/10/2025 and another recovery notice in DRC-13 dated 07/10/2025 issued by the Respondent No.2 to the Respondent No. 4 under the provisions of CGST/TGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction, violative of the principles of natural justice apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside the same

c. Directing Respondent No. 1 to consider and apply the retrospective amendment made to section 16(4) of CGST Act, 2017 by inserting section 16(5) through section 118 of Finance Act, (No. 2), 2024.

IA NO: 1 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to suspend the notice in Form DRC-13 dated 01/07/2025 and 07/10/2025 issued by the Respondent No.2 to the Respondent No. 4

IA NO: 2 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to stay operation of impugned Order in Form GST DRC-07 vide Ref No. ZD3608241405871 dated 30/08/2024 along with O-I-O.No. 98/2024-GST(AC) dated 26/08/2024passed by the Respondent No. 1

Counsel for the Petitioner : SRI P. VENKATA PRASAD, COUNSEL REPRESENTING M/S P V PRASAD ASSOCIATES

Counsel for the Respondent Nos. 1 & 2: SRI DOMINIC FERNANDES (senior standing counsel for CBIC)

Counsel for the Respondent No.3 : SRI B.JITHENDER STANDING COUNSEL FOR CENTAL GOVERNMENT

Counsel for the Respondent No.4 : ----

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.34043 of 2025

Dated: 12.12.2025

Between:

Trident Fine Chem and Laboratories
Rep. by its Proprietor Shri Anil Kumar Towar,
S/o.late Raghupathi D.Towar.

...Petitioner

and

The Assistant Commissioner of Central Tax,
Jeedimetla GST Division
Secunderabad and 3 others

...Respondents

Order:

Heard Mr. P.Venkata Prasad, learned counsel representing M/s. P.V.Prasad Associates for the petitioner and Mr. Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC) appearing for respondents No.1 and 2.

2. This Writ Petition is filed for the following relief:

> "to issue a writ, order or direction more particularly one in the nature of a Writ of Mandamus,

a. Declaring that the impugned order in the Form DRC-07 vide Ref.No. ZD3608241405871 dated 30.08.2024 along with O-I-O No.98/2024-GST(AC) dated 26.08.2024 passed by the 1st Respondent under the provisions of CGST/TGST Act, 2017, as being void, arbitrary, illegal, without jurisdiction, violative of the principles of natural justice apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India and to consequently set aside the same and pass such further or other orders as this Hon'ble Court may deem fit and proper in the circumstances of the case.

b. Declaring that recovery notice issued in Form DRC-13 dated 01.10.2025 and another recovery notice in DRC-13 dated 07.10.2025 issued by the Respondent No.2 to the Respondent No.4 under the provisions of CGST/TGST Act, 2017, as being void, arbitrary, illegal, without jurisdiction, violative of the principles of natural justice apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India and to consequently set aside the same and pass such further or other orders as this Hon'ble Court may deem fit and proper in the circumstances of the case.

c. Directing Respondent No.1 to consider and apply the retrospective amendment made to Section 16(4) of CGST Act, 2017, by inserting Section 16(5) through Section 118 of Finance Act (No.2), 2024 and pass fresh order if necessary."

3. Reference is made to this Court's earlier order dated 12.11.2025, which reads as under:

"Learned counsel Sri P.Venkat Prasad, representing M/s. P.V.Prasad Associates, appears for the petitioner.

Sri Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs, appears for Central Tax.

Sri B.Jithender, learned Central Government Counsel, appears for Union of India.

The order-in-original dated 26.08.2024 assailed in W.P.No.34043 of 2025 and the order-in-original dated 24.04.2024 assailed in W.P.No.34047 of 2025 both relate to the same financial year 2019-2020 and on the same subject of irregular availment of input tax credit (belated filing of GSTR returns in violation of Section 16(4) of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as, "the Act"), which was discovered in one case in the course of scrutiny and in the other case on audit objection. Both lay down same tax liability under the Central Goods and Services Tax Act, 2017, the Telangana Goods and Services Tax Act, 2017 and the Integrated Goods and Services Tax Act, 2017. On issuance of the garnishee notice in Form GST DRC -13 on 01.10.2015/07.10.2025 in the respective writ petitions, the petitioner has approached this Court as it had not participated in the proceedings.

In W.P.No.34056 of 2025 the order-in-original dated 11.10.2023 covers the tax period 2018-2019, but again in this case the petitioner allegedly came to know of the proceedings only upon issuance of Form GST DRC -13 on 01.10.2015/07.10.2025.

One of the grounds for assailing the order-in-original in W.P.No.34056 of 2025 is the amendment to Section 16(4) of the Act with retrospective effect from 01.07.2017 followed by the circular dated 15.10.2024, whereby the last date for filing monthly returns for the financial year 2017-2018 onwards to 2020-2021 would be 30.11.2021. If the returns are filed within the cut-off date, it would be treated as within time.

It is the case of the petitioner that the impugned orders-in-original treat the belated filing of GSTR returns in violation of Section 16(4) of the Act without taking note of the amendment which came into force on 27.09.2024, though after passing of the impugned orders-in-original, but with retrospective effect.

The petitioner, being aggrieved on the above counts, has preferred these writ petitions.

Learned Senior Standing Counsel appearing for Central Tax submits that he is not in a position to dispute that two orders-in-original have been passed covering the same financial year 2019-2020, which require to be revised or rectified by the appellate authority or the proper officer as the case may be. He, however, submits that the benefit of rectification under circular dated 08.10.2024 was available to the petitioner to avail the retrospective amendment of Section 16(4) of the Act within six months by filing a rectification application before 07.04.2025, which it missed. However, he seeks time to obtain instructions as regards W.P.Nos.34043 and 34047 of 2025 and also W.P.No.34056 of 2025.

Learned Senior Standing Counsel appearing for Central Tax further submits that the respondent authorities may be allowed to make necessary revision or rectification as respects the impugned orders-in-original in the meantime.

The respondent authorities are at liberty to do so.

Let the matters appear on 08.12.2025."

4. Learned Senior Standing Counsel for CBIC submits that the impugned Order-in-Original dated 26.08.2024 has been rectified. The rectification order dated 26.11.2024 has dropped the demand against the petitioner *vide* Show Cause Notice dated 29.05.2024 resulting in nullifying of the duplicate Order-

in-Original dated 26.08.2024. The same has also been brought on record by way of a counter-affidavit.

5. Learned counsel for the petitioner, therefore, does not press the Writ Petition, which is accordingly disposed of as such. No costs.

As a sequel, miscellaneous petitions, pending if any, stand closed.

SD/-L. VIJAYA LAXMI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Assistant Commissioner of Central Tax, Jeedimetla GST Division, H. No. 8-2-77/3, Aditya Towers, Srisai Enclave, Old Bowenpally, Secundrabad - 500011
2. The Assistant Commissioner of Central Tax., Medchal Commissionerate, GST Bhavan, 11-4-649/B, Lakdi-ka-Pool, Hyderabad-500 004.
3. The Secretary, Union of India, Ministry of Finance, North Block, New Delhi-110 001
4. The Manager, Indian Bank Limited, Secunderabad branch, P B No. 1619201, Karan Centre, Sarojini Devi Road, Kalasiguda, Secunderabad, Telangana - 500 003
5. One CC to M/S P V PRASAD ASSOCIATES Advocate [OPUC]
6. One CC to SRI. DOMINIC FERNANDES (senior standing counsel for CBIC) Advocate [OPUC]
7. One CC to SRI B.JITHANDER CENTAL GOVERNMENT STANDING COUNSEL
8. Two CD Copies BS, SK

PVL

HIGH COURT

DATED:12/12/2025

ORDER

WP.No.34043 of 2025

DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

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SK
24-01-26.