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

TUESDAY, THE THIRTIETH 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: 39991 OF 2025

Between:

M/s Nakshatra Housekeeping Services, (also referred to as M/s NHKS) Rep by its Proprietor Shri Sreenivas Kotla S/o D.No 1-10-217/B, 1st Floor, Akunuri Medical Shop Building, Ashok Nagar X Road, Ashok Nagar, Hyderabad, Telangana-500020.

...PETITIONER

AND

1. The Union of INDIA, Rep/by its Secretary, Ministry of Finance and Revenue Department Room No 134, North Block, New Delhi.
2. The Principal Commissioner of Central Tax, Hyderabad GST Commissionerate
3. The Addl Commissioner of Central Excise and Service Tax, Commissionerate D No.11-4-649/B, GST Bhavan, Lakdikapul Hyderabad - 500 004
4. The Assistant Commissioner of Central Tax (GST), Mahankali Street- RP ROAD 2 Secunderabad, Telangana.
5. State of Telangana, thorough its Principal/chief Secretary Department of Revenue (Commercial Taxes) Secretariate Hyderabad Telangana.
6. Goods and service tax Council, through its secretary, 5th floor Tower II Jeevan Bharathi Building Janpath Road, Connaught Place New Delhi-110001

...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 any writ order or direction more particularly one in the nature of Writ of Mandamus to quash the demand order of 2nd respondent who passed the Order-in-Original No. 12/GST/2023-24, demanding Rs. 2,16,84,186/- dated 17.07.2023 for the FY 2018-19., without issuing the notice to correct address of the petitioner as illegal, arbitrary, non-binding on Petitioner.

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 direct the respondent No.2 to consider the duly paid GSTR and allow input tax credit as per law pending disposal of the above writ petition.

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 Suspend the demand order dated 17/7/2023 issued by the Respondent No 2 and Form GST DRC- 07 dt- 30.04.2024 issued by Respondent No.4 pending disposal of the above writ petition.

Counsel for the Petitioner : SRI PONNAM ASHOK GOUD

Counsel for the Respondent No.1 : SRI N.BHUJANGA RAO,
Deputy Solicitor General of India

Counsel for the Respondent No.2,3,4&6 : SRI D.RAGHAVENDRA RAO, SC FOR CBIC

Counsel for the Respondent No.5 : SRI K.SAI AKARSH, rep.,
SRI SWAROOP OORILLA, SC 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.39991 of 2025

Dated:30.12.2025

Between:

M/s. Nakshatra Housekeeping Services (also referred to as M/s.NHKS)

...Petitioner

and

The Union of India,
Rep. by its Secretary, Ministry of Finance & Revenue Department,
Room No.134, North Block, New Delhi,
and 5 others.

...Respondents

ORDER:

Learned counsel Sri Ponnam Ashok Goud appears for the petitioner.

Sri D.Raghavendra Rao, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC), appears for respondents No.2, 3, 4 and 6.

Sri K.Sai Akarsh, learned Assistant Government Pleader, representing Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, appears for respondent No.5.

2. The writ petition has been preferred against the order-in-original dated 17.07.2023 along with summary of order in Form GST DRC-07 dated 30.04.2024 passed under Section 74 of the Central Goods and Services Tax Act, 2017, for the tax period 2017-2018 imposing the tax, penalty and interest.

3. The petitioner has approached this Court alleging that the order-in-original was passed without issuing notice to the correct address of the petitioner and the Form GST DRC-07 is unsigned.

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 and DRC-07 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/-T. SRIDEVI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Secretary, Union of INDIA, Ministry of Finance and Revenue Department Room No 134, North Block, New Delhi.
2. The Principal Commissioner of Central Tax, Hyderabad GST Commissionerate
3. The Addl Commissioner of Central Excise and Service Tax, Commissionerate D No.11-4-649/B, GST Bhavan, Lakdikapul Hyderabad - 500 004
4. The Assistant Commissioner of Central Tax (GST), Mahankali Street- RP ROAD 2 Secunderabad, Telangana.
5. The Principal/chief Secretary Department of Revenue (Commercial Taxes) State of Telangana, Secretariat, Telangana State, Hyderabad Telangana.

6. The secretary, Goods and service tax Council, 5th floor Tower II Jeevan Bharathi Building Janpath Road, Connaught Place New Delhi-110001
7. One CC to SRI PONNAM ASHOK GOUD, Advocate. [OPUC]
8. One CC to SRI N.BHUJANGA RAO, Deputy Solicitor General of India. [OPUC]
9. One CC to SRI D.RAGHAVENDRA RAO, Senior Standing Counsel for CBIC. [OPUC]
10. One CC to SRI SWAROOP OORILLA, SPL.G.P for State Tax. [OPUC]
11. Two CD Copies.

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BS
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HIGH COURT

DATED:30/12/2025

HIGH COURT FOR THE STATE OF TELANGANA
05 FEB 2026
★ DESPATCHED ★

ORDER

WP.No.39991 of 2025

DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

13 SK
24-01-26.