

**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: 40440 OF 2025

Between:

M/s. Citadel Homes Pvt Ltd, (Represented by its Managing Director) 4th Floor, 8-2120/76/1/B/16,17,18 Ashok Hitech Chambers Road No. 2, Banjara Hills, Hyderabad - 500 034

...PETITIONER

AND

1. Assistant Commissioner (ST), M.G. Road-S.D. Road Circle, Begumpet Division H.No.6-3-789, 4th Floor Pavani Prestige, Ameerpet, Hyderabad - 500 016.
2. State of Telangana,, Rep. by its Secretary to Government (Revenue), State Tax Department, Secretariat, Hyderabad.
3. GSTN, Worldmark-1, Aerocity, Indira Gandhi International Airport, New Delhi

...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 of Mandamus or any other appropriate writ or order or direction by setting aside the unsigned impugned Show Cause Notice dt. 18/11/2021 vide Ref. No. ZD361121035938D along with attachment in Form GST DRC-01 and impugned Order in Form GST DRC-07 dt.14/07/2023 vide Ref No. ZD3607230162810 along with attachment of proceedings issued by the 1st Respondent for the tax period July 2017 to March 2018 without having any signature or authentication as illegal, arbitrary.

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 grant stay of all further proceedings pursuant to impugned Order in Form GST DRC-07 dt.14/07/2023 vide Ref No. ZD3607230162810 along with attachment of proceedings of the 1st Respondent for the tax period 2017-2018 pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

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. 40440 of 2025

DATED : 05.01.2026

Between:

M/s. Citadel Homes Pvt. Ltd

... Petitioner

AND

Assistant Commissioner (ST), Hyderabad and two others

... Respondents

ORDER:

Sri Md. Asrar Ahmed, learned counsel appears for
Sri Y. Siri Reddy, learned counsel for petitioner.

Sri Swaroop Oorilla, learned Special Government
Pleader for State Tax appears for respondent Nos.1 and 2.

2. Petitioner has assailed show cause notice dated
18.11.2021 along with attachment to show cause notice in
Form DRC-01 and the impugned order under Section 73 of the
General Goods and Services Tax Act, 2017 (for short 'the
Act') along with attachment proceedings on the ground that
the notice or the summary of the order were not authenticated

with physical signature or digital signature as per Rule 142 read with 26(3) of the Central Goods and Services Tax Rules, 2017. The petitioner's GST registration was cancelled on 26.06.2018 with effect from 31.05.2018 (Annexure P.4), the date from which the scheme of amalgamation of the petitioner company with the transferee company, M/s. Modi Builders & Realtors Private Limited, came into effect. The petitioner contends that it became aware of the impugned show cause notice and consequential impugned order *vide* notice for payment of arrears through email dated 14.10.2025 (Annexure P.5). The matter relates to the tax liability for the period 2017-18. Therefore, the petitioner has assailed it in the present Writ Petition which has been filed on 29.12.2025.

3. Learned counsel for respondent Nos.1 and 2 has at the outset opposed the prayer on the ground that challenge to the impugned show cause notice and summary of the order dated 18.11.2021 and 14.07.2023 is belated. He submits that the instant Writ Petition should not be entertained in view of the principles laid down in **Assistant Commissioner (CT) LTU,**

Kakinada, v. Glaxo Smith Kline Consumer Health Care Limited¹.

4. Learned counsel for the petitioner therefore seeks liberty to the petitioner to approach the appellate authority with a delay condonation application. 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. The petitioner 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

¹ (2020) 19 SCC 681

reasons 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.

SD/-M. JAWAHAR REDDY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. Assistant Commissioner (ST), M.G. Road-S.D. Road Circle, Begumpet
Division H.No.6-3-789, 4th Floor Pavani Prestige, Ameerpet, Hyderabad - 500
016.
2. The Secretary to Government (Revenue), State Tax Department, State of
Telangana, Secretariat, Hyderabad.
3. GSTN, Worldmark 1, Aerocity, Indira Gandhi International Airport, New Delhi
4. One CC to SRI. YAMMANURU SIRI REDDY, Advocate [OPUC]
5. Two CCs to SRI SWAROOP OORILLA, SPECIAL GOVT PLEADER FOR STATE
TAX, High Court for the State of Telangana at Hyderabad. [OUT]
6. One CC to SRI DOMINIC FERNANDEZ, STANDING COUNSEL [OPUC]
7. Two CD Copies
DAN

BS

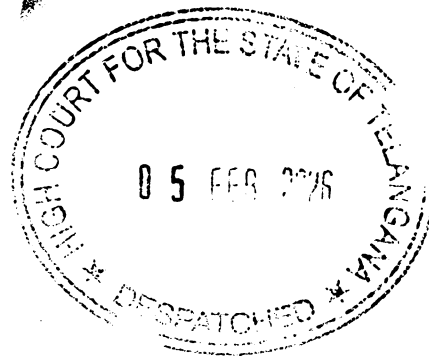
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HIGH COURT

DATED:05/01/2026

ORDER

WP.No.40440 of 2025



**DISPOSING OF THE WRIT PETITION
WITHOUT COSTS**

(10)
sr
23-01-28