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

WEDNESDAY, THE ELEVENTH DAY OF FEBRUARY
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

<u>WRIT PETITION NO: 3951 OF 2026</u>

Between:

M/s. Mahalaxmi Communications, rep. by its Proprietor Mr. Nelluri Haribabu, S/o. Ashaiash Nelluri, Aged- 35 Years, Occ- Business # 14-96/2, Kotagiri, Nizamabad. Telangana - 503207.

...PETITIONER

AND

1. The Superintendent of Central Tax, Bodhan GST Range, Nizamabad Division, Medchal Commissionerate, Bodhan. Nizamabad District.
2. The Assistant Commissioner of Central Excise, Service Tax and Central Tax, Bodhan Division, Nizamabad District.
3. The Branch Manager, State Bank of India, Bodhan, Nizamabad District.
4. Union of India, rep. by its Secretary, Ministry of Finance, Government of India, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110 001.
5. The State of Telangana, Represented by its Principal Secretary, (Revenue), Secretariat, 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 an appropriate Writ or direction, more particularly one in the nature of Writ of Mandamus, declaring the impugned Order- in- Original No.23/2024-25-GST-ADJN-BDN RG dated- 31.01.2025 read with ZD360125057495A dated- 31.01.2025 in Form GST DRC- 07 passed by the 1st respondent for the financial year 2020- 21, as illegal, unjustified and violative of principles of natural justice.

IA NO: 1 OF 2026

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 the operation of the notice dated- 16.10.2025 issued by the 2nd respondent to 3rd respondent attaching the bank account of the petitioner for recovery of the disputed tax, pursuant to the impugned Order -in- Original No.23/2024-25-GST-ADJN-BDN RG dated- 31.01.2025 read with ZD360125057495A dated- 31.01.2025 in Form GST DRC- 07 passed by the 1st respondent for the financial year 2020- 21 during the pendency of the above writ petition.

IA NO: 2 OF 2026

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 pursuant to the impugned Order -in -Original No.23/2024-25-GST-ADJN-BDN RG dated- 31.01.2025 read with ZD360125057495A dated- 31.01.2025 in Form GST DRC- 07 passed by the 1st respondent for the financial year 2020- 21 during the pendency of the above writ petition.

Counsel for the Petitioner: SRI B. SRINIVAS

Counsel for the Respondents No.1 & 2: SRI DOMINIC FERNANDES, SENIOR S.C. FOR CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS

Counsel for the Respondent No.3: --

Counsel for the Respondent No.4: SRI N. BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.5: GP FOR CENTRAL 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.3951 of 2026

Dated: 11.02.2026

Between:

M/s. Mahalaxmi Communications,
Rep. by its Proprietor Mr. Nelluri Haribabu

...Petitioner

and

The Superintendent of Central Tax,
Bodhan GST Range, Nizamabad Division,
Medchal Commissionerate,
Bodhan, Nizamabad District and 4 others

...Respondent

Order:

Heard Mr. B.Srinivas, learned counsel 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 an appropriate Writ or direction more particularly one in the nature of Writ of Mandamus declaring the impugned Order-in-Original No.23/202425GSTADJNBDN RG dated 31.01.2025 read with ZD360125057495A dated 31.01.2025 in Form GST DRC-07 passed by the 1st respondent for the financial year 2020-21 as illegal, unjustified and violative of principles of natural justice and to pass such other order or orders as this Court may deem fit and proper in the facts and circumstances of the case."

3. Learned counsel for the petitioner has taken a ground that the relevant certificate of the Chartered Accountant dated 17.11.2025 could not be placed at the time of adjudication. It certifies that that the services supplied to the concerned possessing GSTIN registration No.36BPWPN1114G1ZS with tax invoices show payment of the taxes in full in the returns filed in form GSTR-3B for the respective tax period to which each invoice relates. It is submitted that if this certificate could be placed before the adjudicating authority, the allegations contained in the show cause notice of having availed excess Input Tax Credit during the subject tax period would have been properly explained. Therefore, the petitioner approached this Court.

4. Learned Senior Standing Counsel for CBIC submits that the certificate relied upon by the petitioner was issued on 17.11.2025, much after the adjudication. He submits that the petitioner was at liberty to prefer an appeal against the impugned order-in-original dated 31.01.2025 and summary of the order in Form GST DRC-07 dated 31.01.2025 taking all grounds as are available to it in law and on facts before the appellate authority in respect of the subject tax period.

5. At this stage, learned counsel for the petitioner seeks liberty to the petitioner to prefer an appeal against the impugned order-in-original dated 31.01.2025. He submits that some delay might have been

in approaching the appellate authority and therefore, he may be directed to consider it sympathetically.

6. Upon hearing 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 a delay condonation application, the learned appellate authority would consider it in accordance with law also taking 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. If the appellate authority is satisfied that the delay is explained, he would entertain the appeal on merits. During the period of two weeks within which the petitioner has to file the appeal, no coercive steps be taken against the petitioner pursuant to the impugned garnishee notice dated 16.10.2025.

8. The Writ Petition is, accordingly, disposed of with the aforesaid liberty. However, there shall be no order as to costs.

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

SD/- MOHD. ISMAIL
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Superintendent of Central Tax, Bodhan GST Range, Nizamabad Division, Medchal Commissionerate, Bodhan, Nizamabad District.
2. The Assistant Commissioner of Central Excise, Service Tax and Central Tax, Bodhan Division, Nizamabad [illegible]

3. The Branch Manager, State Bank of India, Bodhan, Nizamabad District.
4. The Secretary, Ministry of Finance, Union of India, Government of India, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110 001.
5. The Principal Secretary, (Revenue), State of Telangana, Secretariat, Hyderabad.
6. One CC to SRI B. SRINIVAS, Advocate [OPUC]
7. One CC to SRI DOMINIC FERNANDES, Senior S.C. for Central Board of Indirect Taxes and Customs [OPUC]
8. One CC to SRI N. BHUJANGA RAO, Deputy Solicitor General of India [OPUC]
9. Two CCs to GP for Central Tax, High Court for the State of Telangana at Hyderabad. [OUT]
10. Two CD Copies

MP
BS

HIGH COURT

HCJ
&
GMM,J

DATED:11/02/2026

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

ORDER

WP.No.3951 of 2026

DISPOSING OF THE WRIT PETITION WITHOUT COSTS

13 – JKS
13/2/26