IN THE HIGH COURT FOR THE STATE OF TELANGANA
(Special Original Jurisdiction)
WEDNESDAY,THE TWENTY FIRST DAY OF JANUARY
TWO THOUSAND AND TWENTY SIX
PRESENT

THE HONOURABLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH
AND
THE HONOURABLE SRI JUSTICE G.M. MOHIUDDIN

WRIT PETITION NO: 202 OF 2026

Between:

M/s. Gowthami Enterprises, Rep. by its sole proprietor, Sri. Ramesh chowdary Boyapati, S/o. Ramaiah Boyapati, Aged about 37 years, R/o. Matix Majestic, B-Block, G-6 rnshali Garden, Yapral, Alwal, Medchal-Malkajgiri, Telangana - 500 087.

...PETITIONER

AND

1. The Superintendent of Central Tax, Office of the Superintendent of Central Tax, Kapra CGST Range, 2nd floor, Room No. 210, Elegant Edifice 3-4-118/2, NR Ramanthapur, Hyderabad 500 013.
2. The Commissioner of Central Tax, Secunderabad CGST, Commissionerate, GST Bhava, Basheerbagh, Hyderabad - 500 004.
3. The Assistant Commissioner of Central Tax, Uppal CGST Division, Ramanthapur- 500 013.
4. Union of India, Rep. by the Secretary to Government of India, Ministry of Finance, Revenue Department, North Block, Central Secretariat, New Delhi 110 001.

...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 writ of Mandamus declaring the order in original dt. 15.12.2023 vide OC. No. 891 of 2023 vide DIN. 20231256YO000000A59A issued by the 1st Respondent under the provisions of CGST/TGST Act, 2017 as being void, arbitrary, illegal, against the principles of natural justice, apart from being violative of Article 14, 19(1)(g) and 265 of the Constitution of India and consequently, set aside the order in original dt. 15.12.2023 vide OC. No. 891 of 2023 vide DIN. 20231256Y0000000A59A, passed by the Respondent No. 1

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 the operation of the order in original dt. 15.12.2023 vide OC. No. 891 of 2023 vide DIN. 20231256YO000000A59A, passed by the Respondent No. 1

Counsel for the Petitioner: SRI MOHAMMED ASRAR AHMED REP
Ms. D. MADHAVA RAO

Counsel for the Respondent Nos. 1to3: SRI DOMINIC FERNANDES
(senior standing counsel for CBIC)

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

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.202 of 2026

DATED: 21.01.2026

Between:

M/s. Gowthami Enterprises

... Petitioner

AND

The Superintendent of Central Tax,
Office of the Superintendent of Central Tax,
Kapra CGST Range, 2nd floor, Room No.210,
Elegant Edifice 3-4-118/2, NR Ramanthapur,
Hyderabad – 500 013 & 3 others

... Respondents

ORDER:

Heard Mr. Mohammed Asrar Ahmed, learned counsel representing Mr. D.Madhava Rao, learned counsel, appearing for the petitioner through video conference and Mr. Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC) appearing for respondent Nos.1 to 3.

2. The writ petition has been preferred against the order-in-original dated 15.12.2023 passed under Section 73 of the Central Goods and Services Tax Act, 2017,

along with the summary of the order in Form GST DRC - 07 dated 30.12.2023 for the tax period 2017-2018 imposing the tax, penalty and interest.

3. The petitioner has approached this Court alleging that it has come to know about the liability only upon receiving call from the authorities demanding the tax.

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, 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/-M. OSMAN ALI BAIG
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Superintendent of Central Tax, Office of the Superintendent of Central Tax, Kapra CGST Range, 2nd floor, Room No. 210, Elegant Edifice 3-4-118/2, NR Ramanthapur, Hyderabad 500 013.
2. The Commissioner of Central Tax, Secunderabad CGST, Commissionerate, GST Bhava, Basheerbagh, Hyderabad - 500 004.
3. The Assistant Commissioner of Central Tax, Uppal CGST Division, Ramanthapur- 500 013.
4. The Secretary, Union of India, Government of India, Ministry of Finance, Revenue Department, North Block, Central Secretariat, New Delhi 110 001.
5. One CC to SRI. D. MADHAVA RAO, Advocate [OPUC]
6. One CC to SRI. DOMINIC FERNANDES (senior standing counsel for CBIC) [OPUC]
7. One CC to SRI. N. BHUJANGA RAO, DY. SOLICITOR GENERAL OF INDIA[OPUC]
8. Two CD Copies

B M
BS
pmg.

HIGH COURT

DATED:21/01/2026

ORDER

WP.No.202 of 2026

HIGH COURT FOR THE STATE OF TELANGANA
21 FEB 2026
DESPATCHED

DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

10 pmg.
10/2/26