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

THURSDAY, THE FIFTH DAY OF FEBRUARY
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: 3273 OF 2026

Between:

Excal Enterprise, Rep. by its sole Proprietor, Mr. Sumit Gupta H. No. 5-101/1E, Shanti Nagar, Hydersha Kote, Rangareddy, Telangana-500091

...PETITIONER

AND

1. The Additional Commissioner of Central Tax, Ranga Reddy GST Commissionerate, GST Bhavan, Hyderabad-500 081.
2. Commissioner of Central Tax, Ranga Reddy GST Commissionerate, GST Bhavan, Hyderabad-500081.
3. Additional Director, Directorate General of GST Intelligence Regional Unit, Jamshedpur, 2nd and 3rd Floor, Shaurya Trade Denter, 159, Dhalbhum Road, Sakehi, Jamshedpur-831001.
4. Union of India,, Through Joint Secretary, Department of Revenue, Ministry of Finance, North Block, New Delhi-110001
5. The Central Board of Indirect Taxes and Customs,, Rep. By Its Chairman, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi-100 001

...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 of Mandamus or any other appropriate writ or order or direction a.That setting aside the Order-in-Original, dated 09.12.2025, levying tax of IGST/CGST/SGST, interest and Penalty under Section 74 of the IGST/CGST/SGST Act 2017, for the tax periods 2018-19 and 2019-20 and without considering the objections of the Petitioner, dated 25.07.2025, without providing sufficient opportunity of being heard as arbitrary, contrary to the provisions of the

IGST/CGST/SGST Act 2017 and in violation of Principles of Natural Justice and Rule of Law. b.That the Petitioner also prays that the action of the 1st Respondent in issuing Summary of the Order in Form GST DRC-07, dated 09.12.2025 which is unsigned either physically or digitally be kindly be declared illegal and thus the same is not valid in the eyes of law. c). The Petitioner prays that the action of the 1st Respondent in passing a Composite Order-in-Original, dated 09.12.2025 for a period of two financial years, 2018-19 and 2019-20 be kindly be declared as invalid in the eyes of law, and consequently set aside Summary of the Orders in Form GST DRC-07, dated 09.12.2025 and the Order-in-Original, dated 09.12.2025 passed by the 1st Respondent, for the tax periods 2018-19 and 2019-20 under the IGST/CGST/SGST Act 2017, as null and void.

IA NO: 1 OF 2026

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 grant stay of all further proceedings pursuant to the impugned order dated 09.12.2025 bearing number 88/2025-26-Adjn(ADC)-GST passed by 1st Respondent under Section 74 (10) of the CGST Act, 2017 pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: SRI AKHIL KRISHAN MAGGU, FOR SRI JAI KISHAN SOLANKI

Counsel for the Respondent Nos.1 to 3 and 5: SRI DOMINIC FERNANDES (senior standing counsel for CBIC)

Counsel for the Respondent No.4: SRI B. MUKHERJEE, FOR SRI N. BHUJANGA RAO, DEPUTY 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. 3273 of 2026

DATED : 05.02.2026

Between:

Excal Enterprise,
Rep. by its sole Proprietor, Mr. Sumit Gupta,
Hydersha Kote, Rangareddy.

... Petitioner

AND

The Additional Commissioner of Central Tax,
Ranga Reddy GST Commissionerate,
Hyderabad and four others

... Respondents

ORDER:

Sri Akhil Krishan Maggu, learned counsel appears for Sri Jai Kishan Solanki, learned counsel for petitioner, virtually.

Sri Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC), appears for respondent Nos.1 to 3 and 5.

Sri B. Mukherjee, learned counsel appears for Sri N. Bhujanga Rao, learned Deputy Solicitor General of India, for respondent No.4.

2. The present Writ Petition has been preferred with the following prayer:

> "......issue a Writ of Mandamus or any other appropriate writ or order or direction:
>
> a. That setting aside the Order-in-Original, dated 09.12.2025, levying tax of IGST/CGST/SGST, interest and Penalty under Section 74 of the IGST/CGST/SGST Act 2017, for the tax periods 2018-19 and 2019-20 and without considering the objections of the Petitioner, dated 25.07.2025, without providing sufficient opportunity of being heard as arbitrary, contrary to the provisions of the IGST/CGST/SGST Act 2017 and in violation of Principles of Natural Justice and Rule of Law.
>
> b. That the Petitioner also prays that the action of the 1st Respondent in issuing Summary of the Order; in Form GST DRC-07, dated 09.12.2025 which is unsigned either physically or digitally be kindly be declared illegal and thus the same is not valid in the eyes of law.
>
> c. The Petitioner prays that the action of the 1st Respondent in passing a Composite Order-in-Original, dated 09.12.2025 for a period of two financial years, 2018-19 and 2019-20 be kindly be declared as invalid in the eyes of law, and consequently set aside Summary of the Orders in Form GST DRC-07 dated 09.12.2025 and the Order-in-Original, dated 09.12.2025 passed by the 1st Respondent, for the tax periods; 2018-19 and 2019-20 under the IGST/CGST/SGST Act 2017, as null and void."

3. Apart from the ground that the Order-in-Original dated 09.12.2025 relatable to multiple tax periods, Financial Years 2018-19 and 2019-2020, is impermissible, the petitioner has stated that the Summary of the order contained in Form GST DRC-07 dated 09.12.2025 does not bear the digital signature of the Proper Officer.

4. The learned counsel for the petitioner submits that in the absence of digital signature in the Summary of the order in Form GST DRC-07 dated 09.12.2025, an appeal cannot be filed by the petitioner on GST Portal. Therefore, this Court may interfere in the impugned proceedings.

5. The learned counsel for CGST has referred to a recent decision of this Court in **M/s. Goldstone Infra v. The Additional Commissioner, Customs & Central Tax, Ranga Reddy CGST Commissionerate {Writ Petition No.1498 of 2026}** wherein the very issue of Composite order for multiple tax periods has been dealt with. It is submitted that this Court has in clear terms upheld the proceedings for multiple years if the order is passed within the period prescribed under Section

74(10) of the Central Goods and Services Tax Act, 2017 (for short 'the Act'). This Court has also referred to the decision rendered by Delhi High Court in the case of **Mathur Polymers v. Union of India**[1]. It is further submitted that the Summary of the order contains Reference No.ZD361225031419H which refers to the identity of the proceedings and the Order-in-Original and traces itself to the show cause notice and the Order-in-Original passed by the Proper Officer. The petitioner should approach the appellate authority under Section 107(1) of the Act by referring to Reference No.ZD361225031419H indicated in the Summary of the order in FORM GST DRC-07 dated 09.12.2025. In such a case, the contention of the petitioner that the appeal won't be entertained on GST portal is not correct.

6. The learned counsel for CGST has referred to a Circular bearing No.249/06/2025-GST dated 09.06.2025 on this subject.

[1] (2025) 177 taxmann.com 860 (Delhi)

7. Having regard to the aforesaid facts and circumstances, we are of the considered view that the petitioner has an efficacious remedy of appeal under Section 107(1) of the Act and it is open for him to take all such grounds of law and on fact. In the absence of alternative remedy, we are not inclined to entertain the instant Writ Petition at this stage.

8. The instant Writ Petition is therefore disposed of with liberty to the petitioner to file an appeal along with pre-deposit within the statutory period by taking all such grounds of law and on facts as are permissible to him. Needless to say, the appellate authority would consider the appeal on merits if filed within the statutory period in accordance with law. Let it be made clear that we have not made any comment on the merits of the case of the parties. There shall be no order as to costs.

Miscellaneous applications, if any pending, shall stand closed.

SD/-L.VIJAYA LAKSHMI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Additional Commissioner of Central Tax, Ranga Reddy GST Commissionerate, GST Bhavan, Hyderabad-500 081.
2. Commissioner of Central Tax, Ranga Reddy GST Commissionerate, GST Bhavan, Hyderabad-500081.
3. Additional Director, Directorate General of GST Intelligence Regional Unit, Jamshedpur, 2nd and 3rd Floor, Shaurya Trade Denter, 159, Dhalbhum Road, Sakehi, Jamshedpur-831001.

4. The Joint Secretary, Department of Revenue, Ministry of Finance, North Block, Union of India,, New Delhi-110001
5. The Central Board of Indirect Taxes and Customs,, Rep. By Its Chairman, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi-100 001
6. One CC to Sri Jai Kishan Solanki, Advocate [OPUC]
7. One CC to Sri Dominic Fernandes (senior standing counsel for CBIC) [OPUC]
8. One CC to Sri N. Bhujanga Rao, Deputy Solicitor General of India[OPUC]
9. Two CD Copies

T J/BSK

HIGH COURT

DATED:05/02/2026

ORDER

WP.No.3273 of 2026

DISPOSING OF THE WRIT PETITION

WITHOUT COSTS

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18/2/26