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

THURSDAY, THE TWELFTH DAY OF FEBRUARY
TWO THOUSAND AND TWENTY SIX

PRESENT

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

WRIT PETITION NO: 40516 OF 2025

Between:

M/s. Abhi Constructions, 8-27/A/3643-58/104, S R Height, Pragathi Nagar, Bachupally, Medchal Malkajgiri, Telangana, 500090

Rep. by its Managing Partner, Dondeti Srinivasa Reddy, S/o, Brahmananda Reddy Dondeti, Aged about 57 years, R/o. b-247, Maytas hill country, Kesineni cargo, Nizampet road, Bachupally, Telangana - 500 090

...PETITIONER

AND

1. The Joint Commissioner of Central Tax, Medchal Commissionerate, Medchal GST Bhavan, 11-4-649, Lakdikapul, Hyderabad- 500004
2. Superintendent of Central tax, Qutbullapur-I Range, Jeedimetla Division, Medchal Commissionerate, Plot no 16 and 21, Aditya Towers, Sri Sai Enclave, Old Bowenpally, Secunderabad - 500 011
3. Deputy State Tax Officer, Hyder Nagar-III, Hyderabad
4. Union of India Ministry of Finance, Represented by its Secretary, North Block, 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 a writ, order, or direction or a plea one like a writ of mandamus declaring that impugned order in vide O-I-O No. 118/2024-ADJN(GST) dated 30-08-2024 by the Respondent No.1 and summary order in Form DRC-07 bearing Ref No. ZD361124004730Y dated 05-11-2024 issued by Respondent No.2 under the provisions of CGST/TGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction, violative of the principles of natural justice apart from being violative of

Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside the same.

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 stay operation of order vide O-I-O No. 118/2024-ADJN(GST) dated 30-08-2024 by the Respondent No.1 and summary order in Form DRC-07 bearing Ref No. ZD361124004730Y dated 05-11-2024 issued by Respondent No.2.

Counsel for the Petitioner: SRI P. VENKATA PRASAD, APPEARS M/S P. V. PRASAD ASSOCIATES

Counsel for the Respondent Nos.1 and 2: SRI DOMINIC FERNANDES (senior standing counsel for CBIC)

Counsel for the Respondent No.3: GP FOR COMMERCIAL TAX

Counsel for the Respondent No.4: SC FOR CENTRAL GOVERNMENT

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. 40516 of 2025

DATED : 12.02.2026

Between:

M/s. Abhi Constructions

... Petitioner

AND

The Joint Commissioner of Central Tax, Hyderabad and three others

... Respondents

ORDER:

Sri P. Venkata Prasad, learned counsel appears for P V Prasad Associates, learned counsel for petitioner.

Sri Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs appears for respondent Nos.1 and 2.

2. The instant Writ Petition has been preferred against the Order-In-Original dated 30.08.2024 along with Summary of the order in Form GST DRC-07 dated 05.11.2024 passed under Section 74 of the Goods and Services Tax Act, 2017, for

the tax period July, 2017-March, 2018, imposing the tax and penalty.

3. However, after some arguments, learned counsel for the petitioner seeks liberty to the petitioner to prefer an appeal against the impugned 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.

4. Learned Senior Standing Counsel for CBIC submits that the petitioner is at liberty to prefer an appeal against the Order-In-Original and Summary of the order in FORM GST 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.

5. Upon hearing the learned counsel for the parties and having regard to the aforesaid facts and circumstances, since the petitioner seeks liberty to prefer an appeal, we do not wish to make any comment on the merits of the contentions raised by the parties.

6. 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 by taking into consideration that the petitioner 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.

7. The instant Writ Petition is disposed of with the aforesaid liberty. There shall be no order as to costs.

Miscellaneous applications, if any pending, shall stand closed.

SD/-C.DEEPIKA
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Joint Commissioner of Central Tax, Medchal Commissionerate, Medchal GST Bhavan, 11-4-649, Lakdikapul, Hyderabad- 500004
2. Superintendent of Central tax, Qutbullapur-I Range, Jeedimetla Division, Medchal Commissionerate, Plot no 16 and 21, Aditya Towers, Sri Sai Enclave, Old Bowenpally, Secunderabad - 500 011
3. Deputy State Tax Officer, Hyder Nagar-III, Hyderabad
4. The Secretary, Union of India Ministry of Finance, North Block, New Delhi - 110001
5. One CC to M/S P. V. Prasad Associates, Advocate [OPUC]
6. One CC to Sri Dominic Fernandes (senior standing counsel for CBIC) [OPUC]

---contd---

7. One CC to SC for Central Government[OPUC]

8. Two CCs to the GP for Commercial Tax, High Court for the State of Telangana, at Hyderabad[OUT]

9. Two CD Copies

T J/BSK

PMG.

HIGH COURT

DATED:12/02/2026

ORDER

WP.No.40516 of 2025

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

DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

12 PMG.
21/2/26