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

WEDNESDAY, THE EIGHTEENTH 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: 5006 OF 2026

Between:

M/s S F F ENGINEERS, Represented by its Proprietor Mrs Farzana Parveen W/o Mr. Mohammed Ishaq, MIGH 129, Bharat Nagar colony, Moosapet, Telangana - 500018.

...PETITIONER

AND

1. Assistant Commissioner of Central Tax and Customs, Kukatpally Division, 2 nd Floor Lords Court, Near South India shopping Mall, Kukatpally Hyderabad.
2. Superintendent of Central tax, Balanagar Range, 3rd Floor Lords Court, Near South India shopping Mall, Kukatpally Hyderabad
3. The Manager, Karur Vysya Bank, S.R. Nagar Branch, Hyderabad, Telangana.

...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 or Order or Direction particularly one in the nature of Writ of Mandamus.

(i) Declaring the action of the 2nd Respondent in passing only the impugned Summary of the Order in Form GST DRC 07 dated 02.05.2024 without having served the show cause notice or have not given any opportunity for submissions by the petitioner. The Show Cause Notice bearing no 45/2023-24 dt 13-12-2023 is claimed to have been sent vide Speed post post-dated 18.12.2023 which is not received till date and is not as per GST Act 2017 and does not have the Summary Attachment to the notice for the year 2018-19 under the

CGST Act, 2017. The said order is without any signatures either digitally or electronically as required under Rules 142 (1) and (5) of the CGST Rules, as illegal, arbitrary, high handed and consequently set aside the same in view of the judgment of this Hon'ble High Court in its order dated 28.02.2025 in W.P.No.21101/2024 and batch cases and pass such other order orders as the Hon'ble Court deem fit and proper in the circumstances of the Case.

(ii) Declaring the impugned Show Cause Notice bearing no 45/2023-24 dt 13-12-2023, for the year 2018-2019 allegedly having served in the year 2023 and the Order In Original Bearing No 12/2024-25-GST-Balanagar, dated 15-04-2024 are under GST Act 2017 are barred by limitation.

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 suspend the operation of the Garnishee notice issued to the Karur Vysya Bank, S.R. Nagar, Hyderabad Branch in Form GST DRC-13 issued by the 2nd respondent pursuant to the Summary of the Order in Form GST DRC 07 dated 15.04.2024, Pending disposal of the Writ Petition, as otherwise, the Petitioner will be put to irreparable loss and hardship.

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 grant stay of all further proceedings pursuant to the Summary of the Order in Form GST DRC 07 dated 15.04.2024 passed by the 2nd respondent, Pending disposal of the Writ Petition, as otherwise, the Petitioner will be put to irreparable loss and hardship.

Counsel for the Petitioner: SRI M.V.S.SRIDHAR

Counsel for the Respondent No.1 & 2: SRI DOMINIC FERNANDES, Sr. SC FOR CBIT

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. 5006 of 2026

DATED : 18.02.2026

Between:

M/s. S F F Engineers

... Petitioner

AND

Assistant Commissioner of Central Tax & Customs,
Kukatpally Division, Hyderabad, and two others

... Respondents

ORDER:

Sri M.V.S. Sridhar, learned counsel appears for petitioner.

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

2. The instant Writ Petition has been preferred against the Order-In-Original dated 15.04.2024 along with Summary of the order in Form GST DRC-07 dated 02.05.2024 passed under the provisions of the Central Goods and Services Tax Act, 2017, and the State Goods and Services Tax Act, 2017, for the tax period 2018-19, 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. Accordingly, 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/- A. JAYASREE
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Assistant Commissioner of Central Tax and Customs, Kukatpally Division, 2nd Floor Lords Court, Near South India shopping Mall, Kukatpally Hyderabad.
2. The Superintendent of Central tax, Balanagar Range, 3rd Floor Lords Court, Near South India shopping Mall, Kukatpally Hyderabad
3. The Manager, Karur Vysya Bank, S.R. Nagar Branch, Hyderabad, Telangana.
4. One CC to SRI M.V.S.SRIDHAR, Advocate [OPUC]
5. One CC to SRI DOMINIC FERNANDES, Sr. SC FOR CBIT [OPUC]
6. Two CD Copies

BSR