

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

TUESDAY, THE TWENTY FOURTH DAY OF FEBRUARY
TWO THOUSAND AND TWENTY SIX

PRESENT

THE HONOURABLE THE CHIEF JUSTICE APARESH KUMAR SINGH

THE HONOURABLE SRI JUSTICE G.M. MOHIUDDIN

WRIT PETITION NO: 5467 OF 2026

Between:

Rotodyne Engineering Services Pvt Ltd, 9-10, 2nd Floor, Rotodyne House,
Annapurna Enclave, Chandanagar, Rangareddy, Telangana- 500050
Represented by its Managing Director, Shri K. Madhusudhana Reddy, S/o.
Shri K Sami Reddy, Aged about 58 Years, R/o Plot No. 9 and 10, Annapurna
Enclave, Chandanagar, Hyderabad

...PETITIONER

AND

1. The Assistant Commissioner of Central Tax, Gachibowli CGST Division, Ranga Reddy CGST Commissionerate 10-3-301-303, 4th Floor, Serene Heights, Humayun Nagar Masab Tank, Hyderabad-500028
2. The Superintendent of Central Tax, Chandanagar CGST Range, Ranga Reddy Commissionerate, 10-3-301-303, 4th Floor, Serene Heights, Humayun Nagar, Masab Tank, Hyderabad - 500 028
3. Assistant Commissioner of Central tax, Circle-VIII, Audit-I Commissionerate, H. No. 3-4-118/1, 1st floor, Elegant Maharaja, Ramanthapur, Hyderabad - 500 013
4. M/s. NTPC Limited, Represented by its Senior Manager Finance TC-33/V-1, NTPC Limited, Vibhuti Khand, Gomati Nagar, Lucknow, Uttarpradesh-226010
5. Union of India, Ministry of Finance, Represented by its Secretary, North Block, 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

- a) Impugned SCN in Form DRC-01 bearing Ref No. ZD361124035236P dated 27.11.2024 and consequential impugned order in Form DRC-07 bearing Ref No. ZD360125047987Z dated 28.01.2025. passed by the 1st Respondent 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 and pass such further or other order(s) as this Hon'ble Court may deem fit and proper in the circumstances of the case.
- b) The recovery notice in Form GST DRC-13 bearing C.No. IV/16/16/2023-Adjn-Misc dated 10.02.2026 issued by the Respondent No. 1 to Respondent No.4 as being void, arbitrary, illegal, without jurisdiction, without authority of law 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 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 impugned the recovery notice in Form GST DRC-13 bearing C.No. IV/16/16/2023-Adjn-Misc dated 10.02.2026 issued by the Respondent No. 1 to Respondent No.4

IA NO: 3 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 operation of order in Form DRC-07 was issued by the respondent no. 1 bearing Ref No. ZD360125047987Z dated 28.01.2025 passed by the Respondent No. 1

**Counsel for the Petitioner : SRI P. VENKATA PRASAD, REPRESENTING
M/S PV PRASAD ASSOCIATES ADVOCATE**

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

**Counsel for the Respondent No. 4 :SRI. B. SHIVA TEJA REPRESENTING
Mr. Ch. SIDDHARTH SARMA, ADVOCATE**

**Counsel for the Respondent No. 5 : 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.5467 of 2026

DATED: 24.02.2026

Between:

Rotodyne Engineering Services Pvt Ltd.,
9-10, 2nd Floor, Rotodyne House, Annapurna Enclave,
Chandanagar, Rangareddy, Telangana – 500 050
Represented by its Managing Director,
Shri K.Madhusudhana Reddy, S/o. Shri K.Sami Reddy,
Aged about 58 years, R/o. Plot No.9 & 10,
Annapurna Enclave, Chandanagar, Hyderabad.

... Petitioner

AND

The Assistant Commissioner of Central Tax,
Gachibowli CGST Division,
Ranga Reddy CGST Commissionerate
10-3-301-303, 4th Floor, Serene Heights,
Humayun Nagar, Masab Tank,
Hyderabad-500 028 & 4 others

... Respondents

ORDER:

Heard Mr. P.Venkata Prasad, learned counsel representing M/s PV Prasad Associates, appearing for the petitioner, Mr. Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC) appearing for respondent Nos.1 to 3 and Mr. B.Shiva Teja, learned counsel

representing Mr. Ch.Siddhartha Sarma, learned counsel, appearing for respondent No.4.

2. The instant writ petition has been preferred against the Order-In-Original dated 21.01.2025 along with Summary of the order in Form GST DRC-07 dated 28.01.2025 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 April, 2020 to March, 2021, 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.

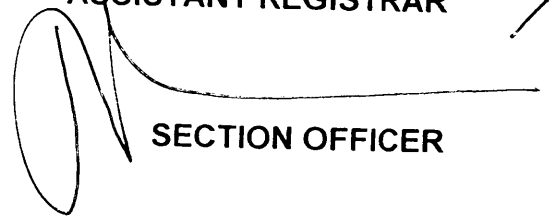
6. If the petitioner prefers an appeal within a period of two weeks with statutory pre-deposit along with a delay condonation application, the learned appellate authority would consider it in accordance with law by taking into consideration that the petitioner has been pursuing the writ remedy before 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. SRINIVASA REDDY
ASSISTANT REGISTRAR

//TRUE COPY//



SECTION OFFICER

To,

1. The Assistant Commissioner of Central Tax, Gachibowli CGST Division, Ranga Reddy CGST Commissionerate 10-3-301-303, 4th Floor, Serene Heights, Humayun Nagar Masab Tank, Hyderabad-500028
2. The Superintendent of Central Tax, Chandanagar CGST Range, Ranga Reddy Commissionerate, 10-3-301-303, 4th Floor, Serene Heights, Humayun Nagar, Masab Tank, Hyderabad - 500 028
3. Assistant Commissioner of Central tax, Circle-VIII, Audit-I Commissionerate, H. No. 3-4-118/1, 1st floor, Elegant Maharaja, Ramanthapur, Hyderabad - 500 013
4. M/s. NTPC Limited, Represented by its Senior Manager Finance TC-33/V-1, NTPC Limited, Vibhuti Khand, Gomati Nagar, Lucknow, Uttarpradesh-226010
5. Union of India, Ministry of Finance, Represented by its Secretary, North Block, New Delhi -110 001
6. One CC to M/S PV PRASAD ASSOCIATES, Advocate [OPUC]

7. One CC to SRI DOMINIC FERNANDES (senior standing counsel for CBIC) Advocate [OPUC]
8. One CC to SRI Ch. SIDDHARTHA SARMA, Advocate [OPUC]
9. One CC to SRI N. BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA, Advocate [OPUC]
10. Two CD Copies

PVL



BS

HIGH COURT

DATED:24/02/2026

ORDER

WP.No.5467 of 2026



**DISPOSING OF THE WRIT PETITION
WITHOUT COSTS**

(12) MT
26/2/26