[3488]

**IN THE HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD**

(Special Original Jurisdiction)

MONDAY, THE NINTH 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

<u>WRIT PETITION NO: 3569 OF 2026</u>

Between:

M/s.Bhanu Traders, Rep. by its Proprietor Sri Gourang Kataria,Aged about 44 years H.No.6-26-423, Shraddanand Gunj, Nizamabad, Telangana-503 002.

...PETITIONER

AND

1. State of Telangana, Rep. by Principal Secretary, Revenue Department (CT), Secretariat, Hyderabad.
2. The Commissioner of Commercial Taxes, Telangana State, Hyderabad.
3. The Deputy Commissioner (Enft), Enforcement Wing, Head of the Department, Commercial Taxes Department, O/o Commissioner of Commercial Taxes, Hyderabad, Telangana
4. Central Board of Indirect Taxes and Customs, Represented by its Director, Department of Revenue, Ministry of Finance, Govt. of India, New Delhi.

...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 3rd Respondent in passing the impugned proceedings vide Summary of the Order in Form GST DRC 07 dated 15/12/2023 along with its Computation Note without there being any Summary of the Attachment pursuant to the Show Cause Notice in Form DRC 01 dated 05/12/2022 and the Summary of the Attachment to the notice for the A.Y. 2017-18 under the CGST Act, 2017, without any signatures either digitally or electronically as required under Rules 142 (1) and (5) of the CGST Rules, further it is barred by limitation and other grounds raised in the writ petition, as illegal, arbitrary, high handed and consequently set aside the same particularly in view of the judgment of this Honble High Court in its order dated 28/02/2025 in W.P.No.21101/2024 and batch cases.

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 grant stay of all further proceedings pursuant to the Summary of the Order in Form GST DRC 07 dated 15.12.2023 along with its Computation Attachment for the A.Y. 2017-18 passed by the 3rd respondent, Pending disposal of the Writ Petition, as otherwise, the Petitioner will be put to irreparable loss and hardship.

Counsel for the Petitioner: SRI B. KRISHNA REDDY

Counsel for the Respondents No 1 To 3: SRI SWAROOP OORILLA,
Special Govt Pleader for State Tax

Counsel for the Respondent No 4: SRI D. RAGHAVENDAR RAO, SC FOR CBIC

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.3569 of 2026

DATED: 09.02.2026

Between:

M/s. Bhanu Traders,
Rep. By its Proprietor Sri Gourang Kataria,
44 years, H.No.6-26-423, Shraddanand Gunj,
Nizamabad, Telangana-503 002.

... Petitioner

AND

State of Telangana,
Rep. By Principal Secretary,
Revenue Department (CT),
Secretariat, Hyderabad & 3 others

... Respondents

ORDER:

Heard Mr. B.Krishna Reddy, learned counsel appearing for the petitioner and Mr. Swaroop Oorilla, learned Special Government Pleader for State Tax appearing for respondents.

2. In the present case, the order dated 15.12.2023 passed under Section 73 of the Telangana Goods and Services Tax Act, 2017, and Central Goods and Services Tax Act, 2017 (for short 'the Act'), is under challenge. The instant writ

petition has been filed on 28.01.2026. The petitioner has taken a plea that it came to know of the impugned order which was uploaded on the additional notices tab of GSTIN Portal only on 15.10.2025. The matter relates to Assessment Year 2017-18. Therefore, the matter is not belated. This Court may entertain the writ petition on the ground that the petitioner was not served with the show cause notice and not aware of the proceedings initiated by the Department. Moreover, the impugned order was merely uploaded on the additional notices tab of GSTIN Portal. As such, it was not in the notice of the petitioner.

3. Learned Special Government Pleader for State Tax appearing for the respondents has opposed the prayer at the outset on the ground of huge delay in preferring this writ petition. He has relied upon the decision of the Hon'ble Supreme Court in **Assistant Commissioner (CT) LTU, Kakinada v. Glaxo Smith Kline Consumer Health Care Limited[1].**

4. Learned counsel for the petitioner therefore seeks liberty to the petitioner to prefer an appeal with a delay condonation application in terms of Section 107(1) read with Section 107(4) of the Act. He submits that the appellate authority may be directed to consider the question of delay sympathetically in view of the reasons explained in the delay condonation application.

[1] (2020) 19 SCC 681

5. Having regard to the facts and circumstances as noted above, this Court is not inclined to enter into the merits of the issue as the petitioner is being allowed liberty to approach the appellate authority. He may approach the appellate authority within a period of two (2) weeks with a delay condonation application and statutory pre-deposit. It is open for the petitioner to take all such grounds in law and on facts in the appeal. Needless to say, the appellate authority would consider the question of delay and if he is satisfied with the reasons explained in the delay condonation application, he shall decide the case on merits.

6. The instant Writ Petition is disposed of accordingly. There shall be no order as to costs.

Miscellaneous applications, if any pending, shall stand closed.

SD/-A.H.S.GOWRI SHANKAR
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Principal Secretary, Revenue Department (CT), State of Telangana, Secretariat, Hyderabad.
2. The Commissioner of Commercial Taxes, Telangana State, Hyderabad.
3. The Deputy Commissioner (Enft), Enforcement Wing, Head of the Department, Commercial Taxes Department, O/o Commissioner of Commercial Taxes, Hyderabad, Telangana
4. The Director, Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, Govt. of India, New Delhi.
5. One CC to SRI. B KRISHNA REDDY, Advocate [OPUC]
6. Two CCs to SRI SWAROOP OORILLA, Special Govt Pleader for State Tax, High Court for the State of Telangana at Hyderabad. [OUT]
7. One CC to SRI D. RAGHAVENDAR RAO, SC FOR CBIC, [OPUC]
8. Two CD Copies

DAN

HIGH COURT

DATED:09/02/2026

ORDER

WP.No.3569 of 2026

DISPOSING OF THE WRIT PETITION

WITHOUT COSTS

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NT
23/2/26.