

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

WEDNESDAY, THE ELEVENTH 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: 4073 OF 2026

Between:

M/s. Srivally Devarai, Rep. by its Proprietrix, Devarai Srivally, Ligh 605,
Bharat Nagar Colony, Moosapet, Kukatpally, Hyderabad, Telangana- 500018

...PETITIONER

AND

1. Superintendent of Central Tax, Moosapet Range, 3rd Floor, Lords Court, Plot No. 80, 81, Sy No.166, Usha Mullapudi Road, Near South India Shopping Mall, A.S Raju Nagar, KPHB, Hyderabad- 500072
2. Union of India, Rep. by the Secretary, Ministry of Finance, No.136-A, North Block, New Delhi.
3. State of Telangana, Rep. by its Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Hyderabad.

...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 an appropriate Writ, Order or Direction more particularly in the nature of MANDAMUS declaring the action of the 1st Respondent in passing the impugned order dated 31.8.2024 passed for the year 2019-20 as arbitrary, illegal and unsustainable in law in as much as the FORM DRC-07 and FORM DRC-01 being unsigned, without issuing the mandatory intimation in FORM DRC-01A as required under the un-amended Rule 142(1A) of the GST Rules, 2017 and consequently set aside the same.

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 collection of the total disputed tax of Rs.2,92,268/- and penalty of Rs.29,226/- passed for the year 2019-20, pending disposal of the writ petition.

Counsel for the Petitioner: SRI GADHAMSETTY NAGA GOURI SHANKAR

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

**Counsel for the Respondent No.2: SRI N.BHUJANGA RAO,
DEPUTY SOLICITOR GENERAL OF INDIA**

Counsel for the Respondent No.3: SPL. GP FOR STATE TAX

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. 4073 of 2026

DATED : 11.02.2026

Between:

M/s. Srivally Devarai,
Rep. by its Proprietrix, Devarai Srivally,
Ligh 605, Bharat Nagar Colony,
Moosapet, Kukatpally, Hyderabad

... Petitioner

AND

Superintendent of Central Tax,
Moosapet Range, Hyderabad and two others

... Respondents

ORDER:

Sri G.N.G. Shankar, learned counsel appears for petitioner.

Sri Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs appears for respondent No.1.

2. The instant Writ Petition has been preferred against the Order-In-Original dated 26.08.2024 along with Summary of

the order in Form GST DRC-07 dated 31.08.2024 passed under Section 73 of the Central Goods and Services Tax Act, 2017, for the tax period 2019-2020 imposing the tax and penalty.

3. 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 31.08.2024, an appeal cannot be filed by the petitioner. Therefore, this Court may interfere in the impugned proceedings.

4. 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.

5. 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.

6. 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.

7. 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.

8. 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/-M.OSMAN ALI BAIG
ASSISTANT REGISTRAR

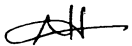
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SECTION OFFICER

To,

1. The Superintendent of Central Tax, Plot No. 80, 81, Sy No.166, Usha Mullapudi Road, Near South India Shopping Mall, A.S Raju Nagar, KPHB, Hyderabad- 500072
2. The Secretary, Ministry of Finance, No.136-A, North Block, New Delhi, Union of India.
3. The Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Hyderabad, State of Telangana.
4. One CC to SRI GADHAMSETTY NAGA GOURI SHANKAR, Advocate [OPUC]
5. One CC to SRI DOMINIC FERNANDES, Sr. SC FOR CBIT [OPUC]
6. One CC to SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA, High Court for the State of Telangana at Hyderabad [OPUC]
7. Two CCs to SPL. GP FOR STATE TAX, High Court for the State of Telangana at Hyderabad [OUT]
8. Two CD Copies

BSR/BSK

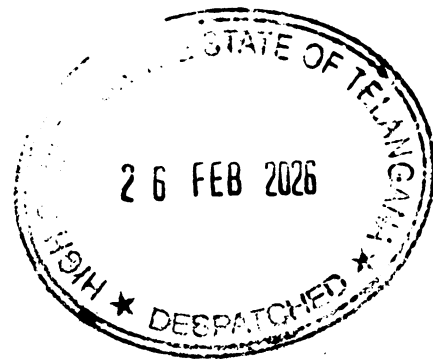


HIGH COURT

HCJ

GMMJ

DATED: 11/02/2026



ORDER

WP.No.4073 of 2026

**DISPOSING OF THE WRIT PETITION,
WITHOUT COSTS**

(11)
NJ
23/2/26.