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 HON'BLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH
AND
THE HON'BLE SRI JUSTICE G.M. MOHIUDDIN

WRIT PETITION NO: 4223 OF 2026

Between:

Raja Foods, Rep. By its proprietor, Sanjay Kumar Marumamula, S/o. M.Gnaneshwar, Age 43years, R/o. Plot No. 91, Medchal, Medchal Malkajgiri-501401.

...PETITIONER

AND

1. The Assistant Commissioner (State Tax), Malkajgiri-3, Saroornagar Division, Hyderabad.
2. The State of Telangana, Rep. by its Principal Secretary, Revenue Department (Commercial Tax), Secretariat, Hyderabad.
3. The Central Board of Indirect Taxes and Customs, Rep by its Chairman Ministry, Finance Department of Revenue, North Block Central Secretariat , New Delhi 100 001.
4. The HDFC Bank Manager, HDFC Bank, Usha Kiran Complex, Ground Floor, Paradise Circle, S D Road, Secunderabad-500003

...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 or direction particularly one in the nature of WRIT OF MANDAMUS, declaring the following Show Cause Notices and consequential Assessment Orders passed by the 1st Respondent as null, void, no-nest in law and unenforceable

a) Show Cause Notice in Form GST DRC-01 and Assessment Order dated 31-12-2023 vide Order No. ZD3612230724499 for the Assessment Year 2017- 18;

b) Show Cause Notice dated 13-06-2022 and Assessment Order dated 30- 04-2024 vide Order No. ZD360524000848C for the Assessment Year 2018-19; and

c) Show Cause Notice dated 17-06-2022 and Assessment Order dated 03-02-2025 vide Order No. ZD360225003729F for the Assessment Year 2020-21,

passed under Section 73 of the CGST Act and SGST Act, as being without jurisdiction, void ab initio and no-nest in law, on account of the Show Cause Notices and Assessment Orders not bearing any manual or digital signatures, and also being contrary to Rule 142(1A) of the CGST Rules, 2017 for failure to issue Form GST DRC-01A. that, alternatively, this Hon'ble Court may be pleased to quash the impugned assessment orders for the assessment years 2017-18, 2018-19 and 2020-21, or in the alternative remit the matters back to the Proper Officer for fresh adjudication, after affording due opportunity of personal hearing to the Petitioner and in accordance with law.

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 stay all further recovery proceedings, including the operation of the impugned assessment orders by directing de-freezing of the Petitioner's bank account, pending disposal of the above writ petition.

Counsel for the Petitioner: SRI ARUN KUMAR RENIKUNTA

**Counsel for the Respondents No.1 & 2: SRI K. SAI AKARSH,
AGP FOR STATE TAX**

**Counsel for the Respondent No.3: SRI D. RAGHAVENDAR RAO,
S.C. FOR CBIC**

Counsel for the Respondent No.4: --

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.4223 of 2026

Dated: 12.02.2026

Between:

Raja Foods,
Rep. by its Proprietor
Sanjay Kumar Marumamula

...Petitioner

and

The Assistant Commissioner (State Tax)
Malkajgiri-3, Saroornagar Division, Hyderabad and 3 others

...Respondent

Order:

Mr. R.Arun Kumar, learned counsel appears for petitioner.

Mr. K.Sai Akarsh, learned Assistant Government Pleader appears for State Tax.

2. In the present case, the orders dated 31.12.2023, 30.04.2024 and 03.02.2025, 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') for the assessment years 2017-18, 2018-19 and 2020-21 respectively, are under challenge. The instant Writ Petition has been filed on 09.02.2026. The petitioner has taken a plea that he came to know of the impugned orders, which were uploaded

on the additional notices tab of GSTIN Portal only in December, 2025. The matter relates to Assessment Years 2017-18, 2018-19 and 2020-21. Therefore, the matter is not belated. This Court may entertain the Writ Petition on the ground that the impugned orders were not in the notice of the petitioner as the same were merely uploaded on the additional notices tab of GSTIN Portal.

3. Learned Assistant Government Pleader for State Tax 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.

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

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[1] (2020) 19 SCC 681

petitioner is being allowed liberty to approach the appellate authority. 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 also taking into consideration that it 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. During the period of two weeks within which the petitioner has to file the appeal, no coercive steps be taken against the petitioner pursuant to the impugned garnishee notice dated 03.12.2025.

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/-P.C. SULEKHA DEVI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Assistant Commissioner (State Tax), Malkajgiri-3, Saroornagar Division, Hyderabad.
2. The Principal Secretary, Revenue Department (Commercial Tax), State of Telangana, Secretariat, Hyderabad.
3. The Chairman Ministry, Finance Department of Revenue, Central Board of Indirect Taxes and Customs, North Block Central Secretariat, New Delhi 100 001.

contd..

4. One CC to SRI ARUN KUMAR RENIKUNTA, Advocate [OPUC]
5. Two CCs to GP for State Tax, High Court for the State of Telangana at Hyderabad. [OUT]
6. One CC to SRI D. RAGHAVENDAR RAO, S.C. for CBIC [OPUC]
7. Two CD Copies

MP
BS
pma

HIGH COURT

DATED:12/02/2026

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

ORDER

WP.No.4223 of 2026

DISPOSING OF THE WRIT PETITION WITHOUT COSTS

10 pma.
26/2/26.