

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

WRIT PETITION NO: 4097 OF 2026

Between:

Shakti Infra Ventures(India) Private Limited, #1-2-234/13/53 to 56, Flat No.102, Reliance Residency, Domalguda, Hyderabad - 500 029, Telangana, Service Tax No.AAMCS7833CST001, GST No.36AAMCS7833C1Z6 (Represented by its Managing Director Mr.Puttapogu Swamy).

...PETITIONER

AND

1. The Union of India, Ministry of Finance Represented by its Secretary North Block, New Delhi-110001
2. The Commissioner of Central Tax, Medchal GST Commissionerate, Hyderabad, Telangana.
3. The Superintendent of Central Tax, Moosapet Range, Kukatpally Division, Medchal GST Commissionerate Hyderabad, Telangana.
4. The Assistant Commissioner, Central Tax and Customs Kukatpally GST Division, Medchal, GST Commissionerate Hyderabad Rural, 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 of Mandamus to Quash / set aside the Show Cause notice No C.No. V/30/15/443/2020-21-adjn, Dated 21.12.2020 for the tax period 2014-15 and 2015-16, consequent to it issued Order-in-Original No.138/2021 Adjn-Division-Kukatpally, Dt.30.12.2021 on dropping the demand and also to direct the respondent No.4 to release the attachment of the petitioner's bank account immediately, as otherwise the Petitioner will suffer grave and irreparable loss.

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 direct the respondent No. 4 defreeze the petitioner's Bank Account and suspend the recovery proceedings till the pending disposal of the writ petition.

**Counsel for the Petitioner: SRI P. VIJAYA KUMAR, FOR
SRI GANAPATHI KOLLI**

**Counsel for the Respondent No.1: SRI B. MUKHERJEE, FOR
SRI N. BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA**

**Counsel for the Respondents No.2 to 4: SRI DOMINIC FERNANDES,
SENIOR S.C. FOR CBIT & CUSTOMS**

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. 4097 of 2026

DATED : 11.02.2026

Between:

Shakti Infra Ventures (India) Private Limited

... Petitioner

AND

The Union of India,
Ministry of Finance,
rep. by its Secretary,
New Delhi and three others

... Respondents

ORDER:

Sri P. Vijaya Kumar, learned counsel appears for
Sri Kolli Ganapathi, learned counsel for petitioner.

Sri B. Mukherjee, learned counsel appears for
Sri N. Bhujanga Rao, learned Deputy Solicitor General of
India, for respondent No.1.

Sri Dominic Fernandes, learned Senior Standing
Counsel for Central Board of Indirect Taxes and Customs
appears for respondent Nos.2 to 4.

2. The instant Writ Petition has been filed against the Order-In-Original dated 30.12.2021 passed under Section 73 of the Finance Act, 1994, invoking the extended period of limitation in respect of the tax period 2014-16 on the basis of the show cause notice dated 21.12.2020. Even if exclusion of COVID-19 pandemic period is taken into consideration in the light of the order dated 10.01.2022 passed by the Apex Court in *Suo Motu* Writ Petition (C) No.3 of 2020, any appeal as against it could have been filed within 90 days of the expiry period from 28.02.2022.

3. However, the writ petitioner has filed the instant Writ Petition on 09.02.2026 upon issuance of garnishee notice in FORM GST DRC-13 dated 08.11.2024. Following the ratio laid down by the Apex Court in **Assistant Commissioner (CT) LTU, Kakinada v. Glaxo Smith Kline Consumer Health Care Limited**¹, we are not inclined to entertain the appeal on the ground of delay.

¹ (2020) 19 SCC 681

The instant Writ Petition is accordingly dismissed. 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

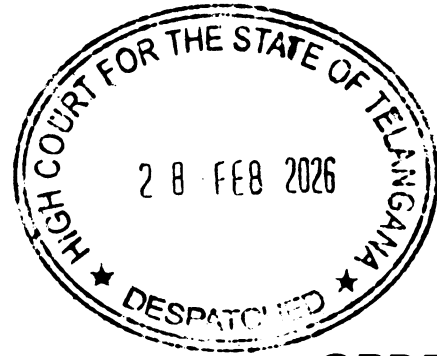
1. One CC to SRI GANAPATHI KOLLI, Advocate [OPUC]
2. One CC to SRI N. BHUJANGA RAO, Deputy Solicitor General of India [OPUC]
3. One CC to SRI DOMINIC FERNANDES, Senior S.C. for Central Board of Indirect Taxes and Customs [OPUC]
4. Two CD Copies

MP/BSK

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HIGH COURT

DATED:11/02/2026



ORDER

WP.No.4097 of 2026

DISMISSING THE WRIT PETITION

WITHOUT COSTS

*Goopels
Kt
18/2/26*