

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

**WEDNESDAY, THE EIGHTEENTH 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: 4503 OF 2026

Between:

M/s. Indian Tours & Travels, #15-31-VII-OA-39, Plot No. 39, VII Phase, KPHB Colony, Kukatpally, Hyderabad -500072, a Proprietorship Concern, represented by its Proprietor Sri Venugopal Babu Battula, S/o.Sri Pitchaiah, aged about 58 years, R/o. Plot No. 39, 7th Phase, KPHB Colony, Kukatpally, Hyderabad - 500072

...PETITIONER

AND

1. **The Joint** Commissioner of Central Tax, Central Excise & Service Tax, Medchal Commissionerate, 11-4-649/B, Medchal GST Bhavan, Lakdi-ka-Pul, Hyderabad — 500 004.
2. Assistant Commissioner of Central Tax and Customs, Kukatpally Division, 2nd Floor, Lords Court, Plot No. 80,81, Sy. No. 166, Usha Mullapudi Road, Near South India Shopping Mall, A.S. Raju Nagar, Kukatpally, Hyderabad - 500072.
3. Union of India, rep. by the Secretary, Ministry of Finance, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110001.
4. The Branch Manager, **Indian Bank**, (earlier known as **Allahabad Bank**), 8/3/222/1/1, Shalimar Apartment, Yusufguda Road, Maruti Nagar, Hyderabad — 500038.

C.T. amended as per Court order dt. 18.02.2026 vide I.A.No.3/26

...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 a writ of mandamus declaring the impugned Order in Original No. 25/2022-(S.T) dated 28-06-2022 bearing DIN No. 20220656MD0000666F65 passed by

Respondent No. 1 for the tax period October, 2014 to March, 2017 as being arbitrary, illegal, violative of Articles 14, 19 and 265 of the Constitution of India, against the provisions of Finance Act, 1994 apart from being passed in violation of principles of natural justice and consequently set aside the same by affording an opportunity to the Petitioner to file complete information before the Adjudicating Authority.

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 suspend the notice issued by Respondent No. 2 in Form GST DRC -13 dated 11-12-2025 to the banker of the Petitioner i.e., Respondent No. 4 herein attaching the bank account of the Petitioner, pending disposal of the writ petition.

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 stay all further action including collection of disputed tax pursuant to the impugned Order in Original No. 25/2022-(S.T) dated 28-06-2022 bearing DIN No. 20220656MD0000666F65 passed by Respondent No. 1 for the tax period October, 2014 to March, 2017, pending disposal of the writ petition.

**Counsel for the Petitioner: SRI S.RAVI, Sr. COUNSEL, REP.
Ms. K.PRABHABATI**

**Counsel for the Respondent No.1 & 2: SRI DOMINIC FERNANDES,
Sr. SC FOR CBIC**

**Counsel for the Respondent No.3: 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.4503 of 2026

Dated: 18.02.2026

Between:

M/s. Indian Tours & Travels

...Petitioner

and

The Joint Commissioner of Central Tax,
Central Excise & Service Tax, Medchal Commissionerate,
11-4-649/B, Medchal GST Bhavan,
Lakdi-ka-pul, Hyderabad – 500 004,
and 3 others.

...Respondents

ORDER:

Learned Senior Counsel Sri S.Ravi, representing learned counsel
Ms. K.Prabhabati, appears for the petitioner.

Sri Dominic Fernandes, learned Senior Standing Counsel for
Central Board of Indirect Taxes and Customs, appears for respondents
No.1 and 2.

2. The order-in-original dated 28.06.2022 for the tax period October 2014 to March 2017 under the Finance Act, 1994, has been challenged in the present writ petition.
3. Though the learned Senior Counsel for the petitioner has sought to explain the delay on the ground that the proprietor of the petitioner was not well educated and not well versed in tax laws and was completely dependent upon the advice of the authorized representative, but, that does not cut much ice, more so, when the petitioner had participated in the proceedings by furnishing reply as well.
4. Learned Senior Counsel for the petitioner further submits that the petitioner had paid the taxes and the demand by the impugned order-in-original would amount to double taxation. The petitioner became aware of the impugned order-in-original only upon issuance of Form GST DRC-13 dated 11.12.2025 to the bank of the petitioner i.e, respondent No.4. He submits that the delay in approaching the writ court has been properly explained.
5. Learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs submits that the writ petition has been filed after a delay of four years. Therefore, it may not be entertained following the

ratio of Assistant Commissioner (CT) LTU, Kakinada v. Glaxo Smith Kline Consumer Health Care Limited¹.

6. Having regard to the inordinate delay in filing the instant writ petition and upon consideration of the facts and circumstances, we are of the view that the writ petition is not fit to be entertained in view of the ratio in **Glaxo Smith Kline Consumer Health Care Limited** (supra).

It is open to the petitioner to seek any statutory relief, if permissible under the Finance Act, 1994.

7. The writ petition is accordingly dismissed. There shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

(2020) 19 SCC 681

//TRUE COPY//

SD/- P. PONNA KRISHNA
ASSISTANT REGISTRAR

SECTION OFFICER

To,

1. One CC to Ms. K.PRABHABATI, Advocate [OPUC]
2. One CC to SRI DOMINIC FERNANDES, Sr. SC FOR CBIC [OPUC]
3. One CC to SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA, High Court for the State of Telangana at Hyderabad [OPUC]
4. Two CD Copies

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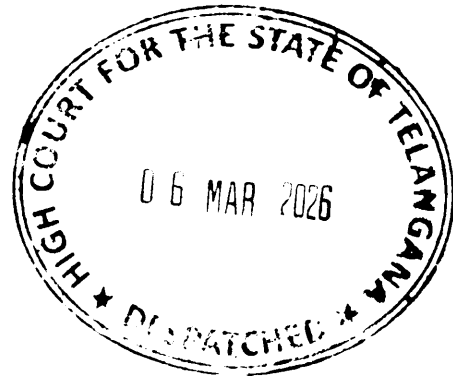
[Signature]

HIGH COURT

DATED:18/02/2026

ORDER

WP.No.4503 of 2026



DISMISSING THE WRIT PETITION,
WITHOUT COSTS

(6)
kpr
6/3/26