IN THE HIGH COURT FOR THE STATE OF TELANGANA
(Special Original Jurisdiction)

THURSDAY, THE NINETEENTH DAY OF FEBRUARY
TWO THOUSAND AND TWENTY SIX

PRESENT

THE HONOURABLE THE CHIEF JUSTICE APARESH KUMAR SINGH
AND
THE HONOURABLE SRI JUSTICE G.M. MOHIUDDIN

WRIT PETITION NO: 5111 OF 2026

Between:

SITS COOLING SYSTEM PVT LTD, Represented by its Managing Director Mr. Venkataiah Bandari Phase II, Plot No.158/A, IDA Nacharam, Charlapally, Hyderabad, Telangana-500051

...PETITIONER

AND

1. The Deputy Commissioner, (GST) State Tax Nacharam-II Circle, 11 Saroor Nagar Division, Telangana.
2. The Assistant Commissioner, (GST) State Tax,Nacharam- II Circle, Malkajgiri Division, Telangana.
3. The Commissioner of State Tax, The State GST Department, State GST Commissioner Office, Nampally, Opp. to Gandhi Bhavan, Hyderabad.
4. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Hyderabad.
5. Union of India, Through Joint Secretary, Department of Revenue, Ministry of Finance,

...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 writ of Mandamus or any other appropriate writ or order or direction declaring the impugned Order vide reference No. ZD3612230659670 dated 30/12/2023 and Show cause notice vide reference No. ZD3606220747933 dated 15/06/2022 cannot be sustained as the Show cause notice and order are unsigned i.e. were neither digitally signed nor verified through e-signature as specified under rule 26(3) of CGST rules, 2017 and are to be set-aside.

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 operation of the impugned Order in Form GST DRC-07 vide reference No. ZD3612230659670 dated. 30/12/2023 issued by the 2nd Respondent, for the tax period 2017-2018 under the provisions of the Act.

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 be pleased to pleased stay the operation of the garnishee notice in Form GST DRC-13 vide dated 19/01/2026, issued by the 2nd Respondent, as otherwise the Petitioner will be put to severe loss and hardship

Counsel for the Petitioner: SRI JAI KISHAN SOLANKI

Counsel for the Respondent No.1 to 4: SRI K. SAI AKARSH, ASST. GP
rep. for SRI SWAROOP OORILLA,
Special Govt Pleader for State Tax

Counsel for the Respondent No.5: 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. 5111 of 2026

DATED : 19.02.2026

Between:

SITS COOLING SYSTEM PVT LTD

... Petitioner

AND

**The Deputy Commissioner (GST),
Nacharam-II Circle, Saroornagar Division,
Telangana, and four others**

... Respondents

ORDER:

Sri Jai Kishan Solanki, learned counsel appears for petitioner.

Sri K. Sai Akarsh, learned Assistant Government Pleader appears for Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, for respondent Nos.1 to 4.

2. In the present case, the order dated 30.12.2023 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'), and show cause notice dated 15.06.2022 are under challenge. The instant Writ Petition has been filed on

17.02.2026. The petitioner has taken a plea that it could not come to know of the impugned order as it was uploaded on the Additional Notices tab of GSTIN Portal only. The matter relates to Financial 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 counsel appearing for the learned Special 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].

[1] (2020) 19 SCC 681

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 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. During the period of two weeks within which the petitioner has to file an appeal, no coercive steps be

taken against the petitioner pursuant to the impugned garnishee notice.

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/-B. REKHA RANI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Deputy Commissioner, (GST) State Tax Nacharam-II Circle, 11 Saroor Nagar Division, Telangana.
2. The Assistant Commissioner, (GST) State Tax,Nacharam- II Circle, Malkajgiri Division, Telangana.
3. The Commissioner of State Tax, The State GST Department, State GST Commissioner Office, Nampally, Opp. to Gandhi Bhavan, Hyderabad.
4. The Principal Secretary, Revenue (CT) Department, The State of Telangana, Hyderabad.
5. The Joint Secretary, Department of Revenue, Union of India, Ministry of Finance,
6. One CC to SRI JAI KISHAN SOLANKI, Advocate [OPUC]
7. Two CCs to SRI SWAROOP OORILLA, Special Govt Pleader for State Tax, High Court for the State of Telangana. [OUT]
8. One CC to SRI N. BHUJANGA RAO, Deputy Solicitor General of India [OPUC]
9. Two CD Copies

BN
BS
pmg.

HIGH COURT

DATED:19/02/2026

ORDER

WP.No.5111 of 2026

HIGH COURT FOR THE STATE OF TELANGANA
13 MAR 2026
★ DESPATCHED ★

DISPOSING OF THE WRIT PETITION WITHOUT COSTS

12 Pmg.
11/3/26