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: 38480 OF 2025

Between:

Sri Sai Laxmi Engineering works, Rep.by its Proprietor Yalapula Pullaiah S/o Late Y.Ranganna, aged about 59 years, Occ: Business R/o Plot 96/B Widia colony Miyapur, Serilingampally, Ranga Reddy district

...PETITIONER

AND

1. The Assistant Commissioner of State Tax, Sanga Reddy-2 Circle, Nizamabad Division Nizamabad district
2. The Union of India, Rep.by its Secretary Ministry of Finance, New Delhi 110001
3. State of Telangana, Rep.by its Principal Secretary Revenue (CT) Department, Saifabad, 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 a Writ, order or direction more one in the nature of WRIT OF MANDAMUS declaring the impugned order passed under Form-DRC-07 dt. 23-8-2024 for the financial year 2019-20 imposing a demand of Rs. 2,31,408/- under Section 73 (9) of GST Act, in not following the principles of natural justice, as illegal, arbitrary, unjust , improper without jurisdiction and authority of law, passed in contravention of the provisions of the GST Act, 2017 and also contrary to the judgments of the Hon'ble High courts, violation of Articles 14, 19(1)(g), 21, 265 and 300-A of the Constitution of India and consequently set aside the same.

IA NO: 1 OF 2025

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 dt. 23-8-2024 passed under DRC-07 for the FY-2019-20 passed by the 1st respondent in connection with under Section 73 of GST Act. Pending disposal of the Writ petition.

Counsel for the Petitioner: SRI GANESH BHUJANGA RAO VADDURI

**Counsel for the Respondents No.1 & 3: SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT PLEADER FOR STATE TAX**

**Counsel for the Respondent No.2: 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.38480 of 2025

Dated: 12.02.2026

Between:

Sri Sai Laxmi Engineering Works,
Rep. by its Proprietor Yalapula Pullaiah

...Petitioner

and

The Assistant Commissioner of State Tax
Sangareddy-2 Circle, Nizamabad Division,
Nizamabad District and 2 others.

...Respondents

Order:

Heard Mr. V.Ganesh Bhujanga Rao, learned counsel appearing for the petitioner and Mr. Swaroop Oorilla, learned Special Government Pleader for State Tax appearing for respondents No.1 and 2.

2. This Writ Petition is filed for the following relief:

> "to issue a Writ, Order or Direction more particularly one in the nature of WRIT OF MANDAMUS declaring the impugned order passed under Form DRC-07 dated 23.08.2024 for the financial year 2019-20 imposing a demand of Rs.2,31,408/- under Section 73(9) of GST Act in not following the principles of natural justice as illegal, arbitrary, unjust, improper, without jurisdiction and authority of law passed in contravention of the provisions of the GST Act, 2017, and also contrary to the judgments of the Hon'ble High Courts, violation of Articles 14, 19(1)(g), 21, 265 and 300-A of the Constitution of India and consequently set aside the same and pass such other order or orders as this Court may deem fit and proper in the circumstances of the case."

3. The application for rectification of the order dated 23.08.2024 made after 10 months *i.e.,* beyond six months period as per Section 161

of Goods and Services Tax Act, 2017, was rejected *vide* order of rejection of application for rectification on 25.11.2025. The matter pertains to Financial Year 2019-20. The petitioner has assailed it in the instant Writ Petition.

4. However, learned Special Government Pleader for State Tax submits that the proper remedy for the petitioner is to prefer an appeal.

5. 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.

6. Accordingly, the instant Writ Petition is disposed of.

Miscellaneous applications, if any pending, shall stand closed.

SD/-M. NAGAMANI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Assistant Commissioner of State Tax, Sanga Reddy -2 Circle, Nizamabad Division Nizamabad district
2. The Secretary Ministry of Finance, Union of India, New Delhi 110001
3. The Principal Secretary Revenue (CT) Department, State of Telangana, Saifabad, Hyderabad.
4. One CC to SRI GANESH BHUJANGA RAO VADDURI, Advocate [OPUC]
5. Two CCs to SRI SWAROOP OORILLA, Special Government Pleader for State Tax, High Court for the State of Telangana at Hyderabad. [OUT]
6. One CC to SRI N. BHUJANGA RAO, Deputy Solicitor General of India [OPUC]

HIGH COURT

DATED:12/02/2026

ORDER

WP.No.38480 of 2025

DISPOSING OF THE WRIT PETITION WITHOUT COSTS

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06/03/26