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

TUESDAY, THE SEVENTEENTH 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: 4736 OF 2026

Between:

Kodigudla Gopinath, Sole Proprietor of M/s SUN POWER LIG B-36/F7 LIG Qts, S V Kendram Baghlingampally, Hyderabad, Telangana- 500044

...PETITIONER

AND

1. The Assistant Commissioner (GST)(ST), Vidyanagar Circle, Secunderabad Division, Telangana
2. The Commissioner of State Tax, The State GST Department, State GST Commissioner Office Nampally, Opp. to Gandhi Bhavan, Hyderabad.
3. The Sate of Telangana, Rep. by its Principal Secretary Revenue (CT) Department, Hyderabad.
4. Union of India, Through Joint Secretary, Department of Revenue, Ministry of Finance, North Block, New Delhi-110001
5. The Branch Manager, Axis Bank, Ranigunj Branch, Fatepuria Towers, 5/4/186, Mahatma Gandhi Rd, Karbala Maidan, Ranigunj, Hyderabad, Telangana-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 a writ of Mandamus or any other appropriate writ, order, or direction declaring that the impugned Order vide Reference No. ZD361123029072X dated 23.11.2023 and the Show Cause Notice vide Reference No. ZD360522014139N dated 28.05.2022 passed by the 1st Respondent cannot be sustained in law, as the Show Cause Notice and the Order are unsigned, i.e., neither digitally signed nor authenticated through e-signature as specified under

Rule 26(3) of the CGST Rules, 2017, and further declaring that the Order of rejection of application for rectification vide Ref. no. ZD361125063074N dated 20.11.2025 passed by the 1st Respondent, being arbitrary, unsustainable and consequently 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. ZD361123029072X dated 23.11.2023 and Order of rejection of application for rectification vide Ref. no. ZD361125063074N dated 20/11/2025 issued by the 1st Respondent, for the tax period 2017-2018.

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 direct the 1st Respondent to direct Respondent No. 5 to lift the bank attachment made to petitioners account no. 923030010789901 maintained with respondent no. 5 otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: SRI JAI KISHAN SOLANKI

Counsel for the Respondents No.1 & 2: SRI SWAROOP OORILLA, SPECIAL GOVERNMENT PLEADER FOR STATE TAX

Counsel for the Respondent No.3: GP FOR REVENUE

Counsel for the Respondent No.4: SMT. B. KAVITA YADAV, SENIOR S.C. FOR CENTRAL GOVERNMENT

Counsel for the Respondent No.5: --

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. 4736 of 2026

DATED : 17.02.2026

Between:

Kodigudla Gopinath

... Petitioner

AND

The Assistant Commissioner (GST)(ST),
Vidyanagar Circle, Secunderabad and four others

... Respondents

ORDER:

Sri Jai Kishan Solanki, learned counsel appears for petitioner.

Sri Swaroop Oorilla, learned Special Government Pleader for State Tax appears for respondent Nos.1 and 2.

Smt. B. Kavita Yadav, learned Senior Standing Counsel for Central Government appears for respondent No.4.

2. In the present case, the order dated 23.11.2023 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'), is under challenge. The instant Writ Petition has been filed on 13.02.2026. The petitioner has taken a plea that it came to know of the impugned order which 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 Special Government Pleader for State Tax appearing for the respondents 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.

---

[1] (2020) 19 SCC 681

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.

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/-U. SUDHA
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Assistant Commissioner (GST)(ST), Vidyanagar Circle, Secunderabad Division, Telangana
2. The Commissioner of State Tax, The State GST Department, State GST Commissioner Office Nampally, Opp. to Gandhi Bhavan, Hyderabad.
3. The Principal Secretary Revenue (CT) Department, Sate of Telangana, Hyderabad.
4. The Joint Secretary, Department of Revenue, Ministry of Finance, Union of India, North Block, New Delhi-110001
5. One CC to SRI JAI KISHAN SOLANKI, Advocate [OPUC]

6. Two CCs to SRI SWAROOP OORILLA, Special Government Pleader for State Tax, High Court for the State of Telangana at Hyderabad. [OUT]
7. Two CCs to GP for Revenue, High Court for the State of Telangana at Hyderabad. [OUT]
8. One CC to SMT. B. KAVITA YADAV, Senior S.C. for Central Government [OPUC]
9. Two CD Copies

MP
BS

HIGH COURT

DATED:17/02/2026

HIGH COURT FOR THE STATE OF TELANGANA
23 MAR 2026
DESPATCHED

ORDER

WP.No.4736 of 2026

DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

13
06/03/26