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

FRIDAY,THE TWENTY SEVENTH 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: 6140 OF 2026

Between:

M/s. Pathways Retail Private Limited, Office at Ware House No.B1/Part B, Sy No. 7 and 13, Somaram Village, Medchal Mandal Medchal Malkajgiri District Rep by its Director, Sandeep Singh Bindra S/o. JS Bindra, aged 42 years, R/o. C-69 3rd floor, Vipul World Sector 48, Gurgaon, Haryana - 122 001

...PETITIONER

AND

1. Union of India, Rep by its Secretary, Central Goods Service Tax, North Block, Sastry Bhavan, New Delhi 110 001
2. The Commissioner Central Goods and Services Tax, Lakdikapool, Hyderabad
3. The Deputy Assistant Commissioner Central Tax and Central Excise, Medchal Division Medchal Malkajgiri District
4. The Assistant Commissioner Central Tax and Central Excise, Medchal Division Office at Plot No.16 and 21, 4th Floor, Adithya Towers, Old Bowenpally, Secunderabad 500 011
5. Superintendent, Central Tax, Central Excise and Service Tax Medchal GST Range, Hyderabad Office at Plot No.16 and 21, 4th Floor, Adithya Towers, Old Bowenpally, Secunderabad 500 011

...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 Writ of Mandamus, declaring the action of the 5th respondent in issuing the Summons vide File No. 1411/2025-26, dated 12.01.2026 directing the petitioner to appear before him 20.01.2026 at 10.30 am by way of inquiry issued under Section 70 of the Central Goods and Services Tax Act 2017 basing on the approval of the 4th respondent, without giving any breathing time to the petitioner is highly illegal, arbitrary and against the principles of natural justice and also violative of Articles 14, 19, 21 of the Constitution of India and also violation of the rules framed in Central Goods and Services Tax Act by setting aside the said summons and consequently Direct the respondents not to initiate any further proceedings summons notices against the petitioner and its directors without following due process of law until finalization of the above writ petition in the interest of justice

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 Summons vide File No. 1411/2025-26, dated 12.01.2026 issued by the 5th respondent, pending disposal of the main writ petition

Counsel for the Petitioner: SRI. K SUBRAMANYAM RAO

Counsel for the Respondent No.1: SRI N BHUJANGA RAO
Deputy Solicitor General of India

Counsel for the Respondent Nos. 2to5: SRI DOMINICA FERNANDES ,
SENIOR SC FOR CBIC

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.6140 of 2026

Dated: 27.02.2026

Between:

M/s. Pathways Retail Private Limited. **...Petitioner**

and

Union of India,
Rep. by its Secretary, Central Goods Service Tax,
North Block, Sastry Bhavan,
New Delhi – 110 001,
and 4 others. **...Respondents**

ORDER:

Learned counsel Sri K.Subrahmanyam Rao appears for the petitioner.

Learned counsel Sri M.S.Achyuth Bharatwaj appears for respondent No.1.

Sri Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC), appears for respondents No.2 to 5.

2. By the impugned summons dated 12.01.2026 issued under Section 70 of the Central Goods and Services Tax, 2017, the petitioner was asked to appear before respondent No.5 on 20.01.2026 at 10.30 am. It has been challenged as being illegal, arbitrary and violative of principles of natural justice and Fundamental Rights under Articles 14, 19 and 21 of the Constitution of India.

3. Learned counsel for the petitioner submits that the Director of the petitioner appeared on 20.01.2026, but he apprehends arrest, though relevant documents sought for are being supplied or would be supplied, if asked for.

4. Learned Senior Standing Counsel for CBIC submits that the matter has become infructuous because the summons have already been acted upon.

5. Upon consideration of the submissions of the learned counsel for the parties, we are of the view that the writ petition has become infructuous.

6. The writ petition is accordingly disposed of as infructuous. There shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

SD/-AHMED ABDULLAH KHAN
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Secretary, Union of India, Central Goods Service Tax, North Block, Sastry Bhavan, New Delhi 110 001
2. The Commissioner Central Goods and Services Tax, Lakdikapool, Hyderabad
3. The Deputy Assistant Commissioner Central Tax and Central Excise, Medchal Division Medchal Malkajgiri District
4. The Assistant Commissioner Central Tax and Central Excise, Medchal Division Office at Plot No.16 and 21, 4th Floor, Adithya Towers, Old Bowenpally, Secunderabad 500 011
5. The Superintendent, Central Tax, Central Excise and Service Tax Medchal GST Range, Hyderabad Office at Plot No.16 and 21, 4th Floor, Adithya Towers, Old Bowenpally, Secunderabad 500 011
6. One CC to SRI. K SUBRAMANYAM RAO Advocate [OPUC]
7. One CC to SRI. N BHUJANGA RAO Deputy Solicitor General of India [OPUC]
8. One CC to SRI. DOMINIC FERNANDES, SC FOR CBIC [OPUC]
9. Two CD Copies

B M
BS
Kr

HIGH COURT

DATED:27/02/2026

ORDER

WP.No.6140 of 2026

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

DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

11 copies
18/3/26