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

MONDAY, THE SECOND DAY OF MARCH
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: 6193 OF 2026

Between:

1. Shuchi Smita Goel, W/o Shailesh Kumar Goel, Aged about 47 years, Occ ; Proprietor, O/o 6-3-883/A/14, Officers Colony, Somajiguda, Hyderabad.

.....PETITIONER

AND

1. The Additional Commissioner of Central Tax, Office of the Principal Commissioner of Central Tax Hyderabad GST Commissionerate GST Bhavan L B Stadium Road Basheerbagh Hyderabad 500 004.
2. The Assistant Commissioner of State Tax, Madhapur-8 Circle, Madhapur Division, Hyderabad.
3. Appellate Joint Commissioner of State Tax, Hyderabad Rural Division, 5th Floor, C.T. Complex, Nampally, Hyderabad.
4. State of Telangana, Through Principal Secretary to Government Revenue Department Commercial Tax / Hyderabad Telangana.

.....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 to condone the delay of 133 days in filing the appeal and consequently - declaring the order passed by the 1st Respondent in ARN No. AD3604250106772 vide Ref No. ZD360825038111L dated 28/08/2025 as arbitrary, violative of the principles of natural justice apart from being violative of Articles 14.19g and 265 of the Constitution of India in the interests of justice.

I.A.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 direct the respondents to stay all further proceedings, including any recovery, pursuant to the order issued by the 1st Respondent in ARN No. AD3604250106772 vide Ref No. ZD360825038111L dated 28/08/2025, for the Financial Year 2019-20, pending disposal of the main writ petition.

Counsel for the Petitioners : SRI HIMANGINI SANGHI

Counsel for the Respondent No.1 : SRI D.RAGHAVENDRA RAO (SR SC FOR CBIC)

Counsel for the Respondent Nos.2 to 4 : SRI SWAROOP OORILLA, SPL. G.P FOR STATE TAX

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.6193 of 2026

Dated: 02.03.2026

Between:

Shuchi Smita Goel

...Petitioner

and

The Additional Commissioner of Central Tax,
Office of the Principal Commissioner of Central Tax,
Hyderabad GST Commissionerate,
GST Bhavan, L.B.Stadium Road, Basheerbagh,
Hyderabad – 500 004,
and 3 others.

...Respondents

ORDER:

Learned counsel Ms. Himangini Sanghi appears for the petitioner.

Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, appears for respondents No.2 to 4.

2. The writ petition is preferred seeking the following relief:

> "For the reasons stated in the accompanying affidavit, the Hon'ble Court may be pleased to issue a Writ of Mandamus or any other appropriate Writ, Order or Direction to condone the delay of 133 days in filing the appeal and consequently declaring the order passed by the 1st Respondent in ARN No.AD3604250106772 vide Ref No.ZD360825038111L dated 28-08-2025 as arbitrary, violative of principles of natural justice apart from being violative of Articles 14, 19(g) and 265 of the Constitution of India in the interests of justice and pass such further or other order(s) as this Hon'ble Court deems fit and proper in the circumstances of the case."

3. During the course of hearing, learned counsel for the parties reached to a consensus. It is agreed that this writ petition may be disposed of in terms of order passed in W.P.No.3600 of 2024, dated 22.02.2024.

4. Accordingly, as agreed, the Writ Petition is disposed of by directing the petitioner to deposit 10% of the tax liability as assessed by the Assessing Officer with the Department within four weeks from today. The petitioner shall approach the Goods and Services Tax Appellate Tribunal (hereinafter referred to as, "the Tribunal") within three months from the date of its constitution/establishment. The Tribunal shall decide the second appeal in accordance with law. Further, subject to depositing 10% of the tax liability within the aforesaid time, no coercive action be taken against the petitioner till the decision of the Tribunal in the second appeal. It is made clear that this

Court has not expressed any opinion on the merits of the case. There shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

SD/-P.C. SULEKHA DEVI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Additional Commissioner of Central Tax, Office of the Principal Commissioner of Central Tax Hyderabad GST Commissionerate GST Bhavan L B Stadium Road Basheerbagh Hyderabad 500 004.
2. The Assistant Commissioner of State Tax, Madhapur-8 Circle, Madhapur Division, Hyderabad.
3. The Appellate Joint Commissioner of State Tax, Hyderabad Rural Division, 5th Floor, C.T. Complex, Nampally, Hyderabad.
4. The Principal Secretary to Government, State of Telangana, Through Principal Secretary to Government Revenue Department Commercial Tax / Hyderabad Telangana.
5. One CC to SRI HIMANGINI SANGHI, Advocate [OPUC]
6. One CC to SRI SWAROOP OORILLA, SPL. G.P FOR STATE TAX, Advocate (OPUC)
7. One CC to SRI D.RAGHAVENDRA RAO (SR SC FOR CBIC) Advocate [OPUC]
8. Two CD Copies

SA
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HIGH COURT

DATED:02/03/2026

HIGH COURT FOR THE STATE OF TELANGANA
2 5 MAR 2026
★ DESPATCHED ★

ORDER

WP.No.6193 of 2026

DISPOSING OF THE W.P

WITHOUT COSTS.

10 copies
18/3/26