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

FRIDAY, THE THIRTEENTH 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: 3537 OF 2026

Between:

M/s. Sri Lakshmi Ganapathy Traders, H.No.10-11-116/A, Sri Ram Nagar Colony, Hanuman Nagar, Nizamabad, Telangana-503001. Rep. by its, Proprietor, Mr. Yendal Sudhakar.

...PETITIONER

AND

1. Assistant Commissioner of Central Tax, Nizamabad Division, Medchal, Commissionarate, KNAR Estate, 3rd Floor, Nizamabad-503001.
2. The Assistant Commissioner of Central Tax, Circle-V, O/o The Commissioner of Central Tax, Hyderabad Audit-II Commissionerate, H.No.1-98/B/20,21, Sanvi Yamuna Pride, Krithika Layout, Madhapur, Hi-tech City, Hyderabad-500081.
3. The Union of India, Rep. by its Secretary, Ministry of Finance, North Block, New Delhi - 110 001.

...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 action of the 1st Respondent in issuing single assessment Order-in-Original dated 08/08/2024 and the multiple Summary of the Orders in Form GST DRC-07, dated 26/08/2024 levying IGST/CGST/SGST under Section 73(9) of the IGST/CGST/SGST Acts, 2017, for the tax periods 2018-19 to 2021-22, without any signature of the officer concerned in the Notices in Form GST DRC-01 dated 24/05/2024 and Summary of the Orders in Form GST DRC-07 dated 26.08.2024 and not being heard by the Petitioner, as arbitrary, contrary to the provisions of the IGST/CGST/SGST Acts 2017, and contrary to the Article 14, 19(2)(g), 21 and 265 of Constitution of India and consequently set-aside the Order of the 1St Respondent dated 08/08/2024 and Summery of the Orders in Form GST DRC-07 dated 26/08/2024 passed for the multiple tax periods from 2018-19 to 2021-22 as null and void, not valid in the eye of law.

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 Order-in-Original, dated 08/08/2024, Summary of the Orders in Form GST DRC-07, dated 26/08/2024 issued by the 1st Respondent, for the tax periods 2018-19 to 2021-22 under the IGST/CGST/SGST Acts, 2017, pending disposal of the above Writ Petition.

Counsel for the Petitioner: SRI MOHAMMED RAFI, APPEARING FOR SRI SHAIK JEELANI BASHA

Counsel for the Respondents No.1 & 2: SRI DOMINIC FERNANDES, SENIOR S.C. FOR CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS

Counsel for the Respondent No.3: SRI B. MUKHERJEE, APPEARING FOR 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. 3537 of 2026

DATED : 13.02.2026

Between:

M/s. Sri Lakshmi Ganapathy Traders

... Petitioner

AND

Assistant Commissioner of Central Tax, Nizamabad, and two others

... Respondents

ORDER:

Sri Mohammed Rafi, learned counsel appears for Sri Shaik Jeelani Basha, learned counsel for petitioner.

Sri Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC) appears for respondent Nos.1 and 2.

Sri B. Mukherjee, learned counsel appears for Sri N. Bhujanga Rao, learned Deputy Solicitor General of India, for respondent No.3.

2. The instant Writ Petition has been preferred against the Order-In-Original dated 08.08.2024 along with Summary of the orders in Form GST DRC-07 dated 26.08.2024 passed under the provisions of the Central Goods and Services Tax

Act, 2017, the State Goods and Services Tax Act, 2017, and the Integrated Goods and Services Tax Act, 2017, for the tax periods from 2018-19 to 2021-22, imposing the tax and penalty.

3. However, after some arguments, learned counsel for the petitioner seeks liberty to the petitioner to prefer an appeal against the impugned Order-In-Original. He submits that some delay might have been occurred in approaching the appellate authority and therefore, he may be directed to consider it sympathetically.

4. Learned Senior Standing Counsel for CBIC submits that the petitioner is at liberty to prefer an appeal against the Order-In-Original and Summary of the orders in FORM GST DRC-07 taking all the grounds as are available in law and on facts before the appellate authority in respect of the subject tax period.

5. Upon hearing the learned counsel for the parties and having regard to the aforesaid facts and circumstances, since the petitioner seeks liberty to prefer an appeal, we do not wish

to make any comment on the merits of the contentions raised by the parties.

6. 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.

7. The instant Writ Petition is disposed of with the aforesaid liberty. 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 of Central Tax, Nizamabad Division, Medchal, Commissionarate, KNAR Estate, 3rd Floor, Nizamabad-503001.
2. The Assistant Commissioner of Central Tax, Circle-V, O/o The Commissioner of Central Tax, Hyderabad Audit-II Commissionerate, H.No.1-98/B/20,21, Sanvi Yamuna Pride, Krithika Layout, Madhapur, Hi-tech City, Hyderabad-500081.
3. The Secretary, Ministry of Finance, Union of India, North Block, New Delhi - 110 001.
4. One CC to SRI SHAIK JEELANI BASHA, Advocate [OPUC]

5. One CC to SRI DOMINIC FERNANDES, Senior S.C. for Central Board of Indirect Taxes and Customs [OPUC]

6. One CC to SRI N. BHUJANGA RAO, Deputy Solicitor General of India [OPUC]

7. Two CD Copies

MP
BS

HIGH COURT

DATED:13/02/2026

ORDER

WP.No.3537 of 2026

DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

9
06/03/26