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

FRIDAY, THE THIRTEENTH DAY OF MARCH
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: 7143 OF 2026

Between:

M/s Dev-Nirmaan LLP, H.No.8-7-165, Gourishankar Complex, 501, 5th Floor, Dev Dhanuka Prestige, Road No. 12, Banjara Hills, Telangana, 500034 Represented by his Partner Shri Sanjay Kumar Bansal, Aged about 51 years, R/o 8-2-293/82/a/565, Rd No 31, Jubilee Hills Hyderabad, Telangana -500033

...PETITIONER

AND

1. The Assistant Commissioner of Central Tax, Banjara Hills Division, 8-2-677/P, Rd No 12, Banjara Hills, Hyderabad 500034.
2. The Superintendent of Central Tax, Banjara Hills -1 Range, Banjara Hills Division, 1st Floor Amiso Plaza, Rd No 12 Banjara Hills, Hyderabad 500034.
3. Union of India, Through the Secretary, Department of Revenue, 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 a writ, order, or direction more particularly one in the nature of a Writ of Mandamus declaring that impugned SCN bearing Ref. No. ZD361124033372T dated 27-11-2024 and impugned Order in Original 20/2025-26(GST)/BHD dated 12.02.2025 along with Form DRC-07 dated 14.02.2025 passed u/s 73 of the CGST and TGST Act, 2017 are invalid in the eyes of the law and are also void, arbitrary, illegal, without jurisdiction, violative of the principles of natural justice apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside the same.

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 stay operation of impugned Order in Original 20/2025- 26(GST)/BHD dated 12.02.2025 along with Form DRC-07 dated 14.02.2025 passed by the Respondent No. 1.

Counsel for the Petitioner: SRI V.NAGENDRA PRASAD

Counsel for the Respondent Nos.1 & 2: SRI D.RAGHAVENDRA RAO,
SR SC FOR CBIC

Counsel for the Respondent No.3: 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.7143 of 2026

Dated: 13.03.2026

Between:

M/s. Dev-Nirmaan LLP

...Petitioner

and

The Assistant Commissioner of Central Tax,
Banjara Hills Division, 8-2-677/P, Rd. No.12,
Banjara Hills, Hyderabad 500 034,
and 2 others.

...Respondents

ORDER:

Learned counsel Sri V.Nagendra Prasad appears for the petitioner.

Sri D.Raghavendra Rao, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC), appears for respondents No.1 and 2.

2. The writ petition has been preferred against the show cause notice dated 27.11.2024, the order-in-original dated 12.02.2025 along

with Form DRC-07 dated 14.02.2025 passed under Section 73 of the Central Goods and Services Tax Act, 2017, for the tax period April 2020 to March 2021 imposing the tax, penalty and interest.

3. The petitioner has approached this Court alleging that the demand confirmed was beyond the scope of the show cause notice and also on the ground that the impugned show cause notice was unsigned.

4. 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 occurred in approaching the appellate authority and therefore, he may be directed to consider it sympathetically.

5. Learned Senior Standing Counsel for CBIC submits that the petitioner was at liberty to prefer an appeal against the order-in-original and 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.

6. However, upon hearing the learned counsel for the parties, since the petitioner seeks liberty to prefer an appeal, we do not wish to comment on the merits of the contentions raised by the parties.

7. We grant liberty to the petitioner to prefer an appeal within a period of two weeks with statutory pre-deposit and a delay condonation

application. The petitioner may take all such grounds of law and facts in the memo of appeal as are available to it. Needless to say, the appellate authority would consider the question of delay sympathetically taking into account the aforesaid facts and circumstances and if he is satisfied on the point of delay, proceed to decide the appeal on merits in accordance with law.

8. The writ petition is accordingly disposed of with the aforesaid liberty. There shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

SD/-M. OSMAN ALI BAIG
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Assistant Commissioner of Central Tax, Banjara Hills Division, 8-2-677/P, Rd No 12, Banjara Hills, Hyderabad 500034.
2. The Superintendent of Central Tax, Banjara Hills -1 Range, Banjara Hills Division, 1st Floor Amiso Plaza, Rd No 12 Banjara Hills, Hyderabad 500034.
3. The Secretary, Union of India, Department of Revenue, Ministry of Finance, North Block, New Delhi-110 001
4. One CC to SRI NAGENDRA PRASAD, Advocate [OPUC]
5. One CC to SRI D.RAGHAVENDRA RAO, SR SC FOR CBIC [OPUC]
6. One CC to SRI SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA [OPUC]
7. Two CD Copies

PMK
BS

HIGH COURT

DATED:13/03/2026

ORDER

WP.No.7143 of 2026

DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

9 copies
7/4/26