IN THE HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD

(Special Original Jurisdiction)

MONDAY, THE NINTH 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: 6913 OF 2026

Between:

M/s. OPUS INDUSTRIES PRIVATE LIMITED, 4th Floor, 6-3-902/A, Central Plaza, Rajabhavan Road, Hyderabad-500082. Presently at 3rd Floor, Plot No. 1130/A, Usha Jubilee Town 36, Road No. 36, Jubilee Hills, Hyderabad-500033. Rep. by Its Managing Director, Vuppututri Raghu Ram, S/o. V.Gopala Kishan Prasad.

..PETITIONER

AND

1. The Assistant Commissioner (CGST), Ameerpet, CGST Division, 4th and 5th floor, #8-3-1040, Plot No.140, Srinagar Colony, Hyderabad-500073.
2. The Union of India, Ministry of Finance Department of Revenue, Rep by its Secretary, New Delhi.

..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 MANDCWS or an appropriate Writ, direction or order more particularly in the nature of writ of Mandamus declaring Order-in-Original No. 46/2023-24-AC-GST, dt.21-12-2023, in DIN-20231256YN0000217242, passed by the 1St respondent i.e. The Assistant Commissioner (ST), Ameerpet CGST division, Hyderabad, for the period 2017-18 to 2021-22, without causing service of the show cause notice, without hearing the objections of the petitioner and without verifying the account books and tax invoices as illegal, arbitrary, contrary to the provisions of the CGST Act and against the principles of natural justice apart from being violative of Articles 14, 19(1)(g), 21 and 265 of the Constitution of India and 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 grant stay of all further proceedings, including recovery, pursuant to the impugned Order-in-Original No. 46/2023-24-AC-GST, dt.21-12-2023, in DIN:20231256YN0000217242, passed by the 1st Respondent024 for the period 2017-18 to 2021-22, pending disposal of the Writ Petition.

Counsel for the Petitioner: SRI SINGAM SRINIVASA RAO

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

Counsel for the Respondent No.2: 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.6913 of 2026

Dated: 09.03.2026

Between:

M/s. Opus Industries Private Limited
4th Floor, 6-3-902/A, Central Plaza,
Rajbhavan Raod, Hyderabad-500082
Presently at 3rd floor, Plot No.1130/A,
Usha Jubilee Town 36, Road No.36,
Jubilee Hills, Hyderabad
Rep. by its Managing Director
Vuppututri Raghu Ram,
S/o V.Gopala Kishan Prasad.

...Petitioner

and

The Assistant Commissioner (CGST),
Ameerpet, CGST Division,
4th and 5th floor, # 8-3-1040, Plot No.140,
Srinagar Colony, Hyderabad-500073 and another

...Respondents

Order:

Mr. Singam Srinivasa Rao, learned counsel appears for petitioner.

Mr. D.Raghavendar Rao, learned Senior Standing Counsel for Central Tax appears for respondent No.1.

2. The instant Writ Petition has been preferred with the following prayer:

> "to issue a Writ of Mandamus or an appropriate writ, direction or order more particularly in the nature of writ of Mandamus declaring Order-in-Original No.46/2023-24-AC-GST, dated 21.12.2023, in DIN: 20231256YN0000217242 passed by the 1st respondent *i.e.,* The Assistant Commissioner (CGST), Ameerpet CGST Division, Hyderabad, for the

period 2017-18 to 2021-22, without causing service of the show cause notice, without hearing the objections of the petitioner and without verifying the account books and tax invoices as illegal, arbitrary, contrary to the provisions of the CGST Act and against the principles of natural justice apart from being violative of Articles 14, 19(1)(g), 21 and 265 of the Constitution of India and consequently set aside the same."

3. Learned counsel for the petitioner submits that the bankers have been threatening to attach the bank accounts for proposed recovery. Therefore, the petitioner has approached this Court in the present Writ Petition. Learned counsel for the petitioner submits that the petitioner may be allowed to approach the appellate authority to challenge the impugned Order-in-Original dated 21.12.2023.

4. Learned Senior Standing Counsel for Central Tax submits that the instant Writ Petition has been filed more than two years after passing of the impugned Order-in-Original dated 21.12.2023. The prayer in this Writ Petition is hit by the ratio laid down by the Apex Court in **Assistant Commissioner (CT) LTU, Kakinada v. Glaxo Smith Kline Consumer Health Care Limited**[1]. Therefore, the instant case may not be entertained.

5. Having considered the submissions of the learned counsel for the parties, we are not inclined to entertain the instant Writ petition assailing the impugned Order-in-Original dated 21.12.2023, in view of the ratio laid down in **Glaxo Smith Kline Consumer Health Care Limited** (supra). It

[1] (2020) 19 SCC 681

is up to the petitioner to approach the statutory authority, if permissible in law against the impugned Order-in-Original dated 21.12.2023.

6. The instant Writ Petition is accordingly dismissed. There shall be no order as to costs.

Miscellaneous applications, if any pending, shall stand closed.

SD/-K.BHAVANI SWAMY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. One CC to SRI SINGAM SRINIVASA RAO, Advocate [OPUC]
2. One CC to SRI D. RAGHAVENDRA RAO (SR SC FOR CBIC) [OPUC]
3. One CC to SRI N. BHUJANGA RAO, Deputy Solicitor General of India [OPUC]
4. Two CD Copies

BN
BS

HIGH COURT

DATED:09/03/2026

HIGH COURT FOR THE STATE OF TELANGANA
09 APR 2026
★ DESPATCHED ★

ORDER

WP.No.6913 of 2026

DISMISSING THE WRIT PETITION WITHOUT COSTS

6 copies
1/4/26