

**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: 7593 OF 2026

Between:

M/s. Smaran Projects Private Limited, rep. by its Director, Mr. Akshith Reddy Sama, 11-13-866/A, Road No.3, Green Hills Colony, Saroornagar, Hyderabad, Rangareddy, Telangana-500 035.

...PETITIONER

AND

1. Assistant Commissioner (ST), Saroornagar-I Circle, Saroornagar Division, Hyderabad.
2. State of Telangana, rep. by its Secretary to Government (Revenue), State Tax / Commercial Taxes Department, Secretariat, Hyderabad.
3. Bank of Baroda, Gaddiannaram Branch, Fruit Market, Kothapet, Hyderabad-500 060.

...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 or order or direction by setting aside the impugned show cause notice dated 26.2.2022 along with the notice in Form GST DRC-01 vide Ref.No.ZD 360222028735J dated 26.2.2022, and the impugned order dated 25.2.2025 and the rectification order dated 15.11.2025 issued by the 1St Respondent for the tax period April, 2020 to March, 2021, as illegal, perverse, and are passed highhandedly without verifying the records and without having any signatures as illegal and contrary to the provisions under the Central Goods and Service Tax Act, 2017 and the Telangana Goods and Services Tax Act, 2017, and void in absence of non-

compliance of Rule 142(1A) of the Central Goods and Service Tax Rules, 2017 and Telangana Goods and Services Tax Rules, 2017.

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 recovery proceedings initiated by the 1 Respondent vide Form GST DRC-13 dated 26.2.2026, issued to the Petitioner's banker i.e., the 3rd Respondent.

IA NO: 2 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 pursuant to the impugned order dated 25.2.2025 along with proceeding in Form GST DRC-07 vide Ref.No.ZD 360824153972Z dated 25.2.2025 issued by the 1st Respondent for the tax period April, 2020 to March, 2021 under the Central Goods and Service Tax Act, 2017 and the Telangana Goods and Services Tax Act, 2017 pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: SRI K. P. AMARNATH REDDY

**Counsel for the Respondents No 1 & 2: SRI SWAROOP OORILLA,
SPECIAL GOVT PLEADER FOR STATE TAX**

Counsel for the Respondent No 3: ---

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.7593 of 2026

Dated: 13.03.2026

Between:

M/s. Smaran Projects Private Limited

...Petitioner

and

Assistant Commissioner (ST),
Saroornagar-I Circle, Saroornagar Division, Hyderabad,
and 2 others.

...Respondents

ORDER:

Learned counsel Sri K.P.Amarnath Reddy appears for the petitioner.

Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, appears for respondents No.1 and 2.

2. The writ petition has been preferred challenging the show cause notice dated 26.02.2022 along with the notice in Form GST DRC-01 dated 26.02.2022, the order dated 25.02.2025 and the order dated 15.11.2025 passed by respondent No.1 rejecting the rectification

application filed by the petitioner for the tax period April 2020 to March 2021.

3. The petitioner has approached this Court alleging that the impugned order rejecting the rectification application was passed without verification of the records and the petitioner has also taken a ground of unsigned with respect to the show cause notice, the notice in Form GST DRC-01 and the order dated 25.02.2025.

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

5. Learned Special Government Pleader for State Tax submits that the petitioner was at liberty to prefer an appeal against the impugned orders 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. If the petitioner prefers an appeal within a period of two weeks against the impugned order and the order passed rejecting the rectification application, with a delay condonation application and with statutory pre-deposit, the learned appellate authority would consider it in accordance with law also keeping into consideration that it 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 petitioner files the appeal within the aforesaid period of two weeks, the garnishee notice issued upon the petitioner within the appeal period from the date of passing of the order rejecting the rectification application shall be lifted.

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

Miscellaneous applications pending, if any, shall stand closed.

//TRUE COPY//

SD/- T.SRIDEVI
ASSISTANT REGISTRAR

SECTION OFFICER

To,

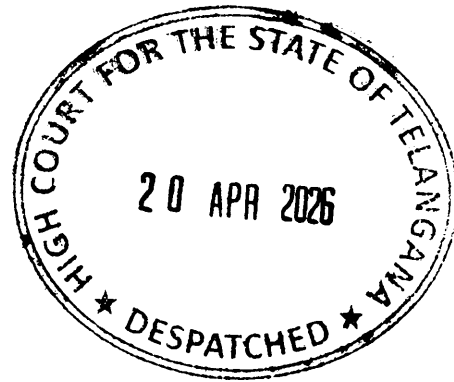
1. Assistant Commissioner (ST), Saroornagar-I Circle, Saroornagar Division, Hyderabad.
2. The Secretary to Government (Revenue), State Tax / Commercial Taxes Department, State of Telangana, Secretariat, Hyderabad.
3. Bank of Baroda, Gaddiannaram Branch, Fruit Market, Kothapet, Hyderabad-500 060.
4. One CC to SRI. K P AMARNATH REDDY, Advocate [OPUC]
5. Two CCs to SPECIAL GOVT PLEADER FOR STATE TAX ,High Court for the State of Telangana At Hyderabad. [OUT]
6. Two CD Copies

HIGH COURT

DATED:13/03/2026

ORDER

WP.No.7593 of 2026



**DISPOSING OF THE WRIT PETITION
WITHOUT COSTS**

(9) NT
13/4/26