

[3488]

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

**MONDAY, THE THIRTIETH 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: 9054 OF 2026

Between:

Dyarpogu Kurumaiah, S/o. D.Naganna, Aged about . 55, occ. agriculture, D.No.26-45/1, Gandhi Nagar, Ward-7 Wanaparthy, Wanaparthy District Telangana - 509 103.

...PETITIONER

AND

1. Additional Commissioner, Ranga Reddy GST Commissionerate Posnett Bhavan, Tilak Road, Ram Kote Hyderabad - 500 001
2. The Commissioner of Customs and Central Tax (Appeals-II), 7th Floor, Kendriya Shulk Bhavan Opp. Lal Bahadur Shastri Stadium Baseerbagh, Hyderabad -500 004.

...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 a writ in the nature of Writ of Certiorari to Quash the Order-in-Original No.234/2020-Adjn(ADC) ST dated 30.03.2022 passed by Respondent No.1 as violative of principles of natural justice, unjust and failure to exercise discretion judiciously, along with all consequential notice/s / demand notice and set aside the Order-in-Appeal No.HYD-SVTAX-RR-AP2-113/2024-25 dated 12.06.2024 passed by Respondent No.2 rejecting the appeal filed by Petitioner on grounds of limitation without considering the submission regarding non-service of the Show Cause Notice and non receipt of the Order-in-Original by the Petitioner in time.

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 arising out of Order-in-Original No.234/2020-Adjn(ADC) ST dated 30.03.2022 passed by Respondent No.1 and Order-in-Appeal No.HYD-SVTAX-RR-AP2-113/2024-25 dated 12.06.2024 passed by Respondent No.2 and direct the Assistant Commissioner, Mahabubnagar Division to suspend the garnishee notice issued on the Bank pending, till disposal of this writ petition.

Counsel for the Petitioner : SRI P.N.SUNIL KUMAR REDDY

Counsel for the Respondents :SRI DOMINIC FERNANDES, Sr.SC FOR CBIC

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.9054 of 2026

Dated: 30.03.2026

Between:

Dyrapogu Kurumaiah

...Petitioner

and

Additional Commissioner,
Ranga Reddy GST Commissionerate,
Posnett Bhavan, Tilak Road, Ram Kote,
Hyderabad – 500 001,
and another.

...Respondents

ORDER:

Learned counsel Sri P.N. Sunil Kumar Reddy appears for the petitioner.

Sri Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC), appears for the respondents.

2. The present writ petition is filed seeking the following relief:

“For the aforesaid reasons and circumstances stated in the accompanying affidavit, it is humbly prayed that this Hon’ble court may be pleased to issue a writ, order or direction, more particularly a writ in the nature of Writ of Certiorari to quash the Order-in-Original No.234/2020-Adjn(ADC) ST dated 30.03.2022 passed by Respondent No.1 as violative of principles of natural justice, unjust and failure to exercise discretion judiciously, along with all consequential notice/s / demand notice and set aside the Order-in-Appeal No.HYD-SVTAX-RR-AP2-113/2024-25 dated 12.06.2024 passed by Respondent No.2 rejecting the appeal filed by Petitioner on grounds of limitation without considering the submission regarding non-service of the Show Cause Notice and non receipt of the Order-in-Original by the Petitioner in time and pass such order or other orders as this Hon’ble Court may deem fit and proper in the circumstances of the case and grant such other relief as it deems in the circumstances of the case.”

3. The order-in-appeal passed under Section 85 of the Finance Act, 1994 (hereinafter referred to as, “the Act”), is appealable before the learned Customs, Excise and Service Tax Appellate Tribunal (CESTAT) under Section 86 of the Act.

4. Learned counsel for the petitioner, therefore, prays that liberty may be given to the petitioner to approach the learned CESTAT and prefer an appeal with a delay condonation application.

5. Learned Senior Standing Counsel for CBIC appearing for the respondents submits that the present writ petition suffers from delay and has been preferred after the expiry of the appeal period. He further submits that the writ petition should not be entertained in view of the

principles laid down in Assistant Commissioner (CT) LTU, Kakinada, v. Glaxo Smith Kline Consumer Health Care Limited¹.

6. Having regard to the facts and circumstances as noted above, the writ petition is dismissed as withdrawn with liberty to the petitioner to approach the learned CESTAT by preferring an appeal with a delay condonation application. If the petitioner prefers an appeal with the statutory pre-deposit within a period of two weeks, no coercive steps be taken for the period of two weeks on the basis of the garnishee notice dated 02.09.2025. There shall be no order as to costs.

Miscellaneous applications, if any pending, shall stand closed.

- '(2020) 19 SCC 681

SD/- P.C.SULEKHA DEVI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Additional Commissioner, Ranga Reddy GST Commissionerate Posnett Bhavan, Tilak Road, Ram Kote Hyderabad - 500 001
2. The Commissioner of Customs and Central Tax (Appeals-II), 7th Floor, Kendriya Shulk Bhavan Opp. Lal Bahadur Shastri Stadium Baseerbagh, Hyderabad -500 004.
3. One CC to SRI P.N.SUNIL KUMAR REDDY, Advocate. [OPUC]
4. One CC to SRI DOMINIC FERNANDES, Senior Standing Counsel for CBIC. [OPUC]
5. Two CD Copies.

BSK

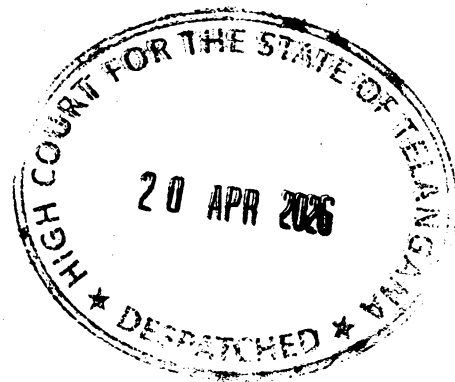


HIGH COURT

DATED:30/03/2026

ORDER

WP.No.9054 of 2026



**DISMISSING THE WRIT PETITION
AS WITHDRAWN
WITHOUT COSTS**

⑦ NT
8/4/26.