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

MONDAY, THE SIXTEENTH 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: 6542 OF 2026

Between:

1. M/s. Hari om Pipe Industries Limited, Survey No 58 and 62 and 63, Sheriguda V, Peddyapally, Balanagar M, Mahabubnagar, Telangana-509202. Represented by its Chief Financial Officer, Shri. Amithabha Bhattacharya, S/o. Bimal Bhattacharya aged about 50 years, Rio. Flat No. 506, D Block, Sri Sai Kala Kuteers, Saraswathi nagar, Chintalkuntla, K.V. Rangreddy, Hyderabad, Telangana -500 074
2. Shri. Amithabha Bhattacharya, S/o. Bimal Bhattacharya aged about 50 years, Rio. Flat No. 506, D Block, Sri Sai Kala Kuteers, Saraswathi nagar, Chintalkuntla, K.V. Rangreddy, Hyderabad, Telangana -500 074

...PETITIONERS

AND

1. Superintendent of Central Tax (P & I), Mahabubnagar GST Division, H.No.10-6-40/10/2, Srinivasa Colony, Mahabubnagar, Telangana -509 001.
2. Assistant commissioner of Central tax, Mahabubnagar GST Division, Ranga Reddy Commissionerate, H.No.10-6-40/10/2, Srinivasa Colony, Mahabubnagar, Telangana -509 001
3. Superintendent of Central Tax, Mahabubnagar Range, Mahabubnagar Division, Rangareddy Commissionerate, H.No.10-6-40/10/2, Srinivasa Colony, Mahabubnagar, Telangana -509 001
4. Senior Intelligence Officer, Directorate General of GST Intelligence, Kavuri Hills, Kakatiya Hills, Jubilee Hills, Hyderabad, Telangana -500033.
5. 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 writ of mandamus declaring(a) Declare that the proceedings of impugned order dated 13.02.2026 issued by Respondent no.1 demanding tax from the Petitioners under the provisions of CGST/TGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction, without authority of law apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside the same and/or pass such further or other order(s) as this Honble Court may deem fit and proper in the circumstances of the case(b) Direct that the Respondents to make determination of any tax liability only after issuing a notice as provided under provisions of CGST Act, 2017 and follow the procedure under Section 73 or Section 74 after affording full opportunity of hearing.(c) Declare that the actions of the Respondents in adopting coercive measures (including threat of arrests and/or pressure of payment of unassessed tax without any cause of action, show cause notice, or conclusion of adjudication under Section 73 or 74 of CGST and in issuing repeated summons are illegal, arbitrary, contrary to the guidelines issued by CBIC apart from being violative of Articles 14, 19, 21 of the Constitution of India.(d) directing the Respondent to permit the petitioners to Appear in pursuance of the summons through virtual mode.

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 direct the Respondents not to arrest or take any coercive steps against the Petitioner company, its Directors, employees or management, pursuant to the impugned proceedings.

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 permit the petitioner to amend the writ affidavit by inserting paras 4 to 10 above as paras 49A to 49G in the writ affidavit and carry out the amendments in the writ affidavit and writ petition and permit petitioner to make all consequential amendments.

Counsel for the Petitioners: SRI VIVEK REDDY, SR. COUNSEL /
SRI P. VENKAT PRASAD REP. FOR
M/s. P.V. PRASAD ASSOCIATES

Counsel for the Respondent No.1 to 3: SRI DOMINIC FERNANDES,
SR. SC for CBIC

Counsel for the Respondent No.5: SRI M.S. ACHYUTH BHARATHWAJ

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.6542 of 2026

Dated: 16.03.2026

Between:

M/s. Hari Om Pipe Industries Limited
Survey No.58 and 62 and 63, Sheriguda V, Peddyapally,
Balanagar M, Mahabubnagar, Telangana – 509202
Rep. by its Chief Financial Officer,
Shri Amithabha Bhattacharya
S/o Bimal Battacharya, aged about 50 years
R/o. Flat No.506, D. Block, Sri Sai Kala Kuteers,
Saraswathi Nagar, Chintalkuntla, K..Ranga Reddy,
Hyderabad, Telangana - 500074

...Petitioner

and

Superintendent of Central Tax (P & I),
Mahabubnagar GST Division,
H.No.10-6-40/10/2, Srinivasa Colony,
Mahabubnagar, Telangana – 509 001 and 4 others

...Respondents

Order:

Heard Mr. Vivek Reddy, learned Senior Counsel duly assisted by Mr. P.Venkat Prasad, learned counsel, appearing for M/s. P.V.Prasad Associates for the petitioner; Mr. Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs appearing for respondents No.1 to 3 and Mr. M.S.Achyuth Bharathwaj, learned counsel appearing for respondent No.5.

2. Reference is made to this Court's earlier order dated 13.03.2026, relevant portion of which is reproduced hereunder:

> "The impugned letter dated 13.02.2026 is a notice under Section 74(5) of the Central Goods and Services Tax Act, 2017 (hereinafter

referred to as 'the CGST Act') asking the petitioner to pay the amount of tax along with interest payable and a penalty equivalent to 15% of such tax on the basis of his own ascertainment of such tax or the tax as ascertained by the proper officer and inform in writing of such payment, pursuant whereby proceedings would be concluded under Section 74(6) of the CGST Act.

Learned Senior Counsel for the petitioner submits that the impugned communication has been issued by an officer of the rank of Superintendent whose pecuniary limits are up to Rs.20,00,000/- only whereas the liability as against the petitioner indicated in the impugned letter is Rs.6,74,80,659/-. He has also referred to order-in-appeal setting aside the denial of ITC and holding it as admissible as the transactions were genuine in respect of the tax period 2020-21. The present letter relates to the period 2021-22 to 2023-24.

Learned Senior Standing Counsel for CBIC seeks short time to obtain instructions on this issue.

Let the matter appear on 16.03.2026."

3. Today, learned Senior Standing Counsel for CBIC has produced the intimation dated 13.03.2026 in DIN.No.20260356YQ000000CADF whereby the Joint Commissioner, Ranga Reddy GST Commissionerate, has, under Section 74(5) of the Central Goods and Services Tax Act, 2017 (for short 'the CGST Act') intimated the petitioner to pay the amount of tax along with interest payable under this Section and a penalty equivalent to 15% of such tax on the basis of his own ascertainment or the tax as ascertained by the proper officer and inform him in writing of such payment so that the proceeding initiated by them can be concluded under sub-Section 74(6) of the CGST Act instead of issuing notice under Section 74(1) of the Act.

4. It is further submitted that the earlier intimation was issued by the Superintendent, whose pecuniary jurisdiction was objected by the petitioner. Now, since the Joint Commissioner has issued the intimation, the ground of jurisdiction no longer remains.

5. Learned Senior Counsel appearing for the petitioner submits that the petitioner has, in line with the observations made by the Tripura High Court in **Sheuli Rubber Estate v. Union of India**[1], filed objections by way of a letter since no part of GST DRC-01 was issued to it. It is submitted that the proper officer should take into consideration the relevant documents and objections submitted by the petitioner and if he is satisfied, conclude the proceedings under Section 74(6) of the Act. However, realization of any such alleged dues can only be undertaken by initiation of proceedings under Section 74(1) of the Act.

6. In view of the aforesaid facts and circumstances, and the intimation issued by the Joint Commissioner dated 13.03.2026 under Section 74(5) of the CGST Act, the point of jurisdiction raised by the petitioner is no longer available. Petitioner has also filed its objections to the said intimation. It is now open for the proper officer to take recourse in accordance with law.

7. The instant Writ Petition is accordingly disposed of. No costs.

As a sequel, miscellaneous petitions, pending if any, stand closed.

SD/- P.C.SULEKHA DEVI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. Superintendent of Central Tax (P & I), Mahabubnagar GST Division, H.No.10-6-40/10/2, Srinivasa Colony, Mahabubnagar, Telangana -509 001.
2. Assistant commissioner of Central tax, Mahabubnagar GST Division, Ranga Reddy Commissionerate, H.No.10-6-40/10/2, Srinivasa Colony, Mahabubnagar, Telangana -509 001

[1] (2024) 17 Centax 441 (Tripura)

3. Superintendent of Central Tax, Mahabubnagar Range, Mahabubnagar Division, Rangareddy Commissionerate, H.No.10-6-40/10/2, Srinivasa Colony, Mahabubnagar, Telangana -509 001
4. Senior Intelligence Officer, Directorate General of GST Intelligence, Kavuri Hills, Kakatiya Hills, Jubilee Hills, Hyderabad, Telangana -500033.
5. The Secretary, Department of Revenue, / Ministry of Finance, Union of India, North Block, New Delhi- 110 001.
6. One CC to M/s. P.V. PRASAD ASSOCIATES, Advocate [OPUC]
7. One CC to SRI M.S. ACHYUTH BHARATHWAJ, Advocate [OPUC]
8. One CC to SRI DOMINIC FERNANDES (SR. SC for CBIC) [OPUC]
9. Two CD Copies

BN
TKS

HIGH COURT

DATED:16/03/2026

ORDER

WP.No.6542 of 2026

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

DISPOSING OF THE WRIT PETITION WITHOUT COSTS

(11) NT
8/4/26.