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

TUESDAY, THE SEVENTH DAY OF APRIL
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: 10159 OF 2026

Between:

M/s.Sathavahana Associates, H.No.3-43, Flat No.102. Millenium Residency, Hanumannagar, Chaitanyapuri, Dilsukhnagar, Hyderabad-500 060,State of Telangana, Rep.by its Managing Partner and Authorised Signatory Mr.N.Surender Reddy, aged 58 years, Occ. Business

...PETITIONER

AND

1. The Assistant Commissioner of Central Tax, Nagole GST Division, Uppal, R.R.District.
2. The Assistant Commissioner of Central Tax, Vanasthalipuram-II Circle, Saroornagar Division, Hyderabad.
3. The Assistant Commissioner of Central Tax, Circle-V, Audit-1 Commissionerate, Hyderabad.
4. The Superintendent, SAG-51, Circle-V, Audit-I Commissionerate, Hyderabad.
5. The Union of India, Rep. by its Secretary, Ministry of Finance, North Block, New Delhi-110001.
6. The Central Board of Indirect Taxes and Customs, Rep. by its Chairman, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi-100001.
7. M/s. Hyderabad Integrated MSW Limited, 11th Floor, Level-11B, Aurobindo Galaxy, Hitech City Main Road, Opp Ikea and T. Hub, Hyderabad.

...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 Writ of Mandamus or any other appropriate Writ or Order or Direction declaring. (1) the action of the 4th and 2nd Respondents in issuing the Summary of the Notice in Form GST DRC-01, dated 21.09.2023 and the Summary of the Order in

Form GST DRC-07, dated 30.12.2023, without any signature either physically or digitally, is nonest in the eye of law, (2) the action of the 1 and 2nd Respondents in passing the Order-in-Original, dated 13.12.2023 and the Summary of the Order in Form GST DRC-07, dated 30.12.2023, without issuing Form GST DRC-01A as contemplated under Rule 142(1A) of the Rules 2017, is not valid in the eye of law, (3) the action of the 4th Respondent in issuing the Summary of Show Cause Notice in Form GST DRC-01, dated 21.09.2023 for the tax period 2020-21 and the action of the 2nd Respondent in passing the Summary of the Order in Form GST DRC-07, dated 30.12.2023 for the tax period 2017-18, which is contrary to each other and whereas the 3rd Respondent issued Show Cause Notice, dated 20.09.2023 and the 1st Respondent passed Order-in-Original, dated. 13.12.2023 for the tax periods 2017-18 to 2021-22, by a Composite Order, is not valid in the eye of law, (4) the action of the 4th Respondent in issuing the Summary of Show Cause Notice, dated 21.09.2023 and the action of the 2nd Respondent in passing the Summary of the Order in Form GST DRC-07, dated 30.12.2023, without generating Document Identification Number (DIN), for the tax period 2017-18 to 2021-22 under the CGST/SGST Act 2017, is contrary to Circular No. 128/47/2019-GST, dated 23.12.2019 and the judgment of the Hon'ble Supreme Court of India in W.P.(Civil) No.320 of 2022, dated 18.07.2022, and consequently set aside the Summary of the Order in Form GST DRC-07, dated. 30.12.2023 and the Order-in-Original, dated. 13.12.2023 passed by the 1st Respondent, for the tax period 2017-18 to 2021-22 under the CGST/SGST Act 2017, as null and void.

I.A. 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 1st Respondent to revoke the Garnishee Notice in Form GST DRC-13, dated 12.02.2026 issued to the 7th Respondent, for the tax period 2017-18 to 2021-22 under the CGST/SGST Act 2017, pending disposal of the above Writ Petition, as otherwise, the Petitioner will be put to severe loss and hardship.

I.A. 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 Suspend the Operation of the Order-in-Original, dated 13.12.2023 and the Summary of the Order in Form GST DRC-07, dated 30.12.2023 and passed by the 1st and 2nd Respondents, for the tax period 2017-18 to 2021-22 under the CGST/SGST Act 2017, pending disposal of the above Writ Petition, as otherwise, the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: SRI MOHAMMED RAFI
Counsel for the Respondent Nos.1 TO 4 & 6: SRI DOMINIC FERNANDES, SENIOR SC FOR CBIC
Counsel for the Respondent No.5: SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA
Counsel for the Respondent No.7: --

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.10159 of 2026

DATED: 07.04.2026

Between:

M/s. Sathavahana Associates, H.No.3-43,
Flat No.102, Millenium Residency,
Hanumannagar, Chaitanyapuri, Dilsukhnagar,
Hyderabad-500 060, State of Telangana,
Rep. by its Managing Partners and
Authorized Signatory Mr. N.Surender Reddy,
aged 58 years, Occ: Business.

... Petitioner

AND

The Assistant Commissioner of Central Tax,
Nagole GST Division, Uppal, R.R.District & 6 others

... Respondents

ORDER:

Heard Mr. Mohammed Rafi, learned counsel appearing for the petitioner, Mr. Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC) appearing for respondent Nos.1 to 4 and 6 and Mr. N.Bhujanga Rao, learned Deputy Solicitor General of India appearing for respondent No.5.

2. In the present case, the order dated 13.12.2023 passed under Section 73 of the Telangana Goods and Services Tax Act, 2017, and Central Goods and Services Tax Act, 2017 (for short 'the Act'), is under challenge. The petitioner has taken a plea that it came to know of the impugned order which was uploaded on the additional notices tab of GSTIN Portal only in February, 2026. The matter relates to tax period 2017-18 to 2021-22. Therefore, the matter is not belated. This Court may entertain the Writ Petition on the ground that the petitioner was not served with the show cause notice and not aware of the proceedings initiated by the Department. Moreover, the impugned order was merely uploaded on the Additional Notices tab of GSTIN Portal. As such, it was not in the notice of the petitioner.

3. Learned Senior Standing Counsel for CBIC has opposed the prayer at the outset on the ground of huge delay in preferring this Writ Petition. He has relied upon the decision of the Hon'ble Supreme Court in **Assistant Commissioner (CT) LTU, Kakinada, v. Glaxo Smith Kline Consumer Health Care Limited**[1].

4. Learned counsel for the petitioner therefore seeks liberty to the petitioner to prefer an appeal with a delay condonation application in terms of Section 107(1) read with Section 107(4) of the Act. He submits that the appellate

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[1] (2020) 19 SCC 681

authority may be directed to consider the question of delay sympathetically in view of the reasons explained in the delay condonation application.

5. Having regard to the facts and circumstances as noted above, this Court is not inclined to enter into the merits of the issue as the petitioner is being allowed liberty to approach the appellate authority. He may approach the appellate authority within a period of two (2) weeks with a delay condonation application and statutory pre-deposit. It is open for the petitioner to take all such grounds in law and on facts in the appeal. Needless to say, the appellate authority would consider the question of delay and if he is satisfied with the reasons explained in the delay condonation application, he shall decide the case on merits. During the period of two weeks within which the petitioner has to file an appeal, no coercive steps be taken against the petitioner pursuant to the impugned garnishee notice in Form GST DRC-13 dated 12.02.2026.

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

Miscellaneous applications, if any pending, shall stand closed.

SD/- AHMED ABDULLA KHAN
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Assistant Commissioner of Central Tax, Nagole GST Division, Uppal, R.R.District.
2. The Assistant Commissioner of Central Tax, Vanasthalipuram-II Circle, Saroornagar Division, Hyderabad.
3. The Assistant Commissioner of Central Tax, Circle-V, Audit-1 Commissionerate, Hyderabad.
4. The Superintendent, SAG-51, Circle-V, Audit-I Commissionerate, Hyderabad.
5. The Secretary, Union of India, Ministry of Finance, North Block, New Delhi-110001.

6. The Chairman, Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi-100001.
7. One CC to SRI MOHAMMED RAFI, Advocate [OPUC]
8. One CC to SRI DOMINIC FERNANDES, SENIOR STANDING COUNSEL FOR CBIC [OPUC]
9. One CC to SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA [OPUC]
10. Two CD Copies

PSK.
TKS

HIGH COURT

DATED: 07/04/2026

ORDER
WP.No.10159 of 2026

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

DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

12

MBC
21/4