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

MONDAY, THE SECOND 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: 6255 OF 2026

Between:

M/s. ADAMSON INTERNET PVT LTD., 12-2-823/C/15, SBI Colony, Mehdipatnam, Hyderabad-500028 Rep. By its Director, Sri. Mohammed Eajaz Ahmed, S/o. Mohammed Obais Aged about 33 Years.

.....PETITIONER

AND

1. The Superintendent, Mehdipatnam GST Range, H.No. 10-3-301 -303, 2nd Floor, Serene Heights, Humayun Nagar, Masab Nagar, Hyderabad.
2. The Commissioner (Appeals), 7th Floor, GST Bhavan, Basheerbagh, Hyderabad.
3. Union of India, Represented by its Secretary, Ministry of Finance, New Delhi - 110001.

.....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 an appropriate writ, order or direction particularly in the nature of Writ of MANDAMUS declaring the impugned Order in Original No. 42/2024-25-GST-Adjn (Supt) MP RG dated 26.02.2025 confirming the demand of IGST amount of Rs. 9,60,402/- for non payment of tax in GSTR -3B etc., and consequent imposition of the IGST amount Rs. 9,60,402/- including the other consequential demand of interest, penalty etc, even in spite of payments are made on 25-02-2025 through Form GST DRC-03 as illegal, arbitrary, unjust, improper, without jurisdiction and authority of law, not maintainable in the eye of law, in not following the principles of natural, violative of articles 14, 19(1)(g), 21, 265and 300-A of the Constitution of India and consequently direct the respondents to pass fresh order while giving an opportunity of personal hearing.

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 respondents to suspend the operation of impugned Order in Original No. 42/2024-25- GST-Adjn (Supt) MP RG dated 26.02.2025 including the consequential interest and penalty amounts in spite of the payments made by the Petitioner through Form GST DRC-03 dated 25-02-2025 pending disposal of the writ petition.

Counsel for the Petitioner : SRI GANESH BHUJANGA RAO VADDURI

Counsel for the Respondent Nos.1 & 2 : SRI RAGHAV DASAGARI

Counsel for the Respondent No.3 : 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. 6255 of 2026

DATED : 02.03.2026

Between:

M/s. Adamson Internet PVT Ltd

... Petitioner

AND

**The Superintendent,
Mehdipatnam GST Range,
Hyderabad and two others**

... Respondents

ORDER:

Sri V. Ganesh Bhujanga Rao, learned counsel appears for petitioner.

Sri Raghav Dasagari, learned counsel appears for respondent Nos.1 and 2.

2. The instant Writ Petition has been preferred against the Order-In-Original dated 26.02.2025 passed by the Superintendent of Central Tax, Mehdipatnam GST Range, Hyderabad, for the tax period from April, 2020, to March, 2021, imposing tax, interest and penalty upon the petitioner.

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

4. Learned counsel for respondent Nos.1 and 2 submits that the petitioner is at liberty to prefer an appeal against the impugned Order-In-Original taking all the grounds as are available to it in law and on facts before the appellate authority in respect of the subject tax period.

5. However, upon hearing the learned counsel for the parties, since the petitioner seeks liberty to prefer an appeal against the impugned Order-In-Original, we do not wish to make any comment on the merits of the contentions raised by the parties.

6. In that view of the matter, the petitioner 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.

The instant Writ Petition is disposed of with the aforesaid liberty. There shall be no order as to costs.

Miscellaneous applications, if any pending, shall stand closed.

SD/-A.H.S. GOWRI SHANKAR
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Superintendent, Mehdipatnam GST Range, H.No.10-3-301 -303, 2nd Floor, Serene Heights, Humayun Nagar, Masab Nagar, Hyderabad.
2. The Commissioner (Appeals), 7th Floor, GST Bhavan, Basheerbagh, Hyderabad.
3. The Secretary, Union of India, Ministry of Finance, New Delhi - 110001.
4. One CC to SRI GANESH BHUJANGA RAO VADDURI, Advocate [OPUC]
5. One CC to SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA, Advocate [OPUC]
6. Two CD Copies

SA
BS

HIGH COURT

DATED:02/03/2026

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

ORDER

WP.No.6255 of 2026

DISPOSING OF THE W.P

WITHOUT COSTS.

SMT
10/4/26