[3488]

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

WEDNESDAY, THE EIGHTH 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: 10317 OF 2026

Between:

M/s. S. Malta Reddy and Company, rep. by its Partner, Ms. Srigiri Kavitha, 6-3-642, Kisan Nagar, Karimnagar, Telangana-505 001.

...PETITIONER

AND

1. Deputy Commissioner - 2, (State Taxes), Enforcement Wing, O/o Commissioner of Commercial Taxes, Nampally, Hyderabad.
2. Assistant Commissioner (State Taxes), Karimnagar-II Circle, Warangal Division, Telangana.
3. State of Telangana, rep. by its Secretary to Government (Revenue) CT-II, State Tax / Commercial Taxes Department, Secretariat, 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 a Writ of Mandamus or any other appropriate writ or order or direction by setting aside the impugned order dated 7.11.2025 along with proceedings in Form DRC-07 vide Ref.No.ZD361125022136U, dated 7.11.2025 and the rejection of the rectification application vide proceeding dated 12.1.2026 by the 1st Respondent for the tax period April, 2021 to March, 2022 on the ground that they are illegal, arbitrary and are issued contrary to the record and also the provisions of the Central Goods and Service Tax Act, 2017 and the Telangana Goods and Services Tax Act, 2017.

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 grant stay of all further proceedings pursuant to the impugned order dated 7.11.2025 along with proceedings in Form DRC-07 vide Ref.No.ZD361125022136U dated 7.11.2025 and the rejection of the rectification application vide proceeding dated 12.1.2026 by the 1st Respondent for the tax period April, 2021 to March, 2022 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: SRI SWAROOP OORILLA, SPECIAL GOVT PLEADER FOR STATE TAX

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. 10317 of 2026

DATED : 08.04.2026

Between:

M/s. S. Malla Reddy and Company
Rep. by its Partner, Ms. Srigiri Kavitha

... Petitioner

AND

Deputy Commissioner – 2 (State Taxes),
Enforcement Wing, O/o Commissioner of Commercial Taxes,
Hyderabad and two others

... Respondents

ORDER:

Sri K.P. Amarnath Reddy, learned counsel appears for petitioner.

Sri Swaroop Oorilla, learned Special Government Pleader for State Tax appears for respondents.

2. The instant Writ Petition has been preferred against the order dated 07.11.2025 passed under Section 73 of the Central Goods and Services Tax Act, 2017/State Goods and Services Tax Act, 2017 (for short 'the Act'), along with the proceedings

in FORM GST DRC-07 dated 07.11.2025 and the rectification rejection order dated 12.01.2026 passed by respondent No.1.

3. Learned counsel for the State Tax submits that the proper remedy for the petitioner is to prefer an appeal.

4. However, after some arguments, learned counsel for the petitioner seeks liberty to the petitioner to prefer an appeal against the impugned order. 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. Upon hearing the learned counsel for the parties and having regard to the aforesaid facts and circumstances, we are of the view that since the impugned rectification rejection order did not vary the impugned order, the petitioner may prefer an appeal against the impugned Order-in-Original within a period of two weeks with statutory pre-deposit along with a delay condonation application. Thereupon, the learned appellate authority would consider the same in accordance with law taking into consideration that the petitioner 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 appellate authority is satisfied that the delay is properly explained, he would proceed to consider the appeal on merits. Let it be made clear that we have not gone into the merits of the case of the parties.

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/- T.SREENIVAS REDDY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. Deputy Commissioner - 2, (State Taxes), Enforcement Wing, O/o Commissioner of Commercial Taxes, Nampally, Hyderabad.
2. Assistant Commissioner (State Taxes), Karimnagar-II Circle, Warangal Division, Telangana.
3. Secretary to Government (Revenue) CT-II, State Tax / Commercial Taxes Department, Secretariat, Hyderabad, State of Telangana.
4. One CC to SRI K.P.AMARNATH REDDY, Advocate [OPUC]
5. One CC to SRI SWAROOP OORILLA, SPECIAL GOVT PLEADER FOR STATE TAX [OPUC]
6. Two CD Copies

PSK.
TKS

HIGH COURT

DATED: 08/04/2026

ORDER
WP.No.10317 of 2026

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

DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

8 NT
22/4/26.