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: 10290 OF 2026

Between:

M/s. SRAVANTI ASSOCIATES, D.No. 1-42/2, Banjepalle, Nizamsagar,Nizamabad - 503302 Telangana Rep. by its Partner Sri. M. Sravan Kumar, S/o. Balakistaiah, Aged about 43 years

...PETITIONER

AND

1. The Superintendent Of Central Tax, Nizamabad Range Nizamabad Division, Medchal commissioneate KNAR Estate, 3rd Floor, Nizamabad -503003 Telangana.
2. Union of India, Represented by its Secretary, Ministry of Finance, New Delhi - 110001.
3. State of Telangana, Rep by its Principal Secretary, Revenue (CT) Department, Saifabad, Hyderabad, Telangana.
4. The Manager, State Bank of India, Nizamsagar Branch, Nizamabad -503302, Telangana.

...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 more particularly one in the nature of Writ of MANDAMUS declaring the action of the 1st Respondent in passing the order dated 03-10-2025 in Order in Original No. 03/2025-26-GST-ADJN-NZB RG for the tax period April 2021 to March 2022 imposing demand of Rs. 3,33,212/- being CGST and SGST along with fee of Rs. 77,150/- under section 73 of GST Act, 2017 in not following the principles of natural justice, as illegal, arbitrary, unjust, improper, without jurisdiction and authority of law, passed in contravention of the provisions of the GST Act 2017, and also contrary to the judgments of the Hon'ble High Courts, violative of articles 14, 19(1)(g), 21, 265 and 300-A of the Constitution of India and consequently to set aside the same.

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 4th Respondent Banker to restore the Petitioner account No. xxxxx826456 for an amount of Rs. 4,78,418/- pending disposal of the writ petition.

Counsel for the Petitioner: SRI GANESH BHUJANGA RAO VADDURI
Counsel for the Respondent Nos.1 & 3: SRI DOMINIC FERNANDES, SENIOR SC FOR CBIC
Counsel for the Respondent No.2: SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA
Counsel for the Respondent No.4: --

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.10290 of 2026

DATED: 07.04.2026

Between:

M/s. Sravanti Associates,
D.No.1-42/2, Banjepalle,
Nizamsagar, Nizamabad – 503302
Telangana, Rep. by its Partner
Sri M.Sravan Kumar, S/o. Balakistaiah,
Aged about 43 years.

... Petitioner

AND

The Superintendent of Central Tax,
Nizamabad Range, Nizamabad Division,
Medchal Commissionerate, KNAR Estate,
3^{rd} Floor, Nizamabad-503 003
Telangana & 3 others

... Respondents

ORDER:

Heard Mr. Ganesh Bhujanga Rao Vadduri, learned counsel appearing for the petitioner and Mr. Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC) appearing for respondent Nos.1 and 3.

2. The instant writ petition has been preferred against the Order-In-Original dated 03.10.2025 passed under the provisions of the Central Goods and Services Tax Act, 2017 and the State Goods and Services Tax Act, 2017, for the tax period April, 2021 to March, 2022, imposing the tax and penalty.

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 Senior Standing Counsel for CBIC submits that the petitioner is at liberty to prefer an appeal against the impugned Order-In-Original taking all the grounds as are available in law and on facts before the appellate authority in respect of the subject tax period.

5. Upon hearing the learned counsel for the parties and having regard to the aforesaid facts and circumstances, since the petitioner seeks liberty to prefer an appeal, we do not wish to make any comment on the merits of the contentions raised by the parties.

6. If the petitioner prefers an appeal within a period of two weeks with statutory pre-deposit along with a delay condonation application, the learned appellate authority would consider it in accordance with law by 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 explained, he would entertain the appeal on merits.

7. 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. The Superintendent Of Central Tax, Nizamabad Range Nizamabad Division, Medchal Commissionerate KNAR Estate, 3rd Floor, Nizamabad -503003 Telangana.
2. The Secretary, Union of India, Ministry of Finance, New Delhi - 110001.
3. Principal Secretary, Revenue (CT) Department, Saifabad, Hyderabad, Telangana State of Telangana.
4. The Manager, State Bank of India, Nizamsagar Branch, Nizamabad -503302, Telangana
5. One CC to SRI GANESH BHUJANGA RAO VADDURI, Advocate [OPUC]
6. One CC to SRI DOMINIC FERNANDES, SENIOR SC FOR CBIC [OPUC]
7. One CC to SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA [OPUC]
8. Two CD Copies

PSK.
TKS

HIGH COURT

DATED: 07/04/2026

ORDER
WP.No.10290 of 2026

DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

10 NT
22/4/26