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: 10296 OF 2026

Between:

KESHAV REDDY SWEETS, 1/90/1/6, Vinayak Nagar, Madhapur, Hyderabad, Telangana, 500081 Represented by its Partner Kesavanath Chadava Reddy, S/0. Ramachandra Reddy Aged about 54 Years, occ- Business R/o. Flat No 413, My Home Navadweepa, Serllingampally, Rangareddy, Telangana 500081

...PETITIONER

AND

1. The Assistant Commissioner of State Tax, Madhapur N 3 Circle, Madhapur Division Telangana
2. The Appeallate Joint Commissioner, (State) Hyderabad Rural, State of Telangana, C.T. Complex, Nampally, Hyderabad- 500001
3. Commissioner of Commercial Taxes, State of Telangana, C.T. Complex, Nampally, Hyderabad- 500001
4. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, 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 pass a writ order or direction, more particularly in the nature of a writ of mandamus declaring or clarifying that mere mentioning of Section 74 in Form DRC-07 wherein the Speaking Order intends to invoke Section 73 is purely in the nature of clerical error, falling under the ambit of 2nd Provision to Section 161 and such non rectification of impugned order for F.Y.2017-18 bearing Reference No. ZD361223071979X dated 31-12- 2023 would render void, illegal, arbitrary', violative of Articles 14, 19, 21 and 265 of the Constitution of India, violative of principles of natural justice, and without authority of law.

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 stay all further action pursuant to the Order passed under Form No. DRC-07 bearing Reference No.ZD361223071979X dated 31-12-2023 dated passed by the Respondent No.1 for the Financial year 2017-18, pending disposal of the above writ petition.

Counsel for the Petitioner: SRI NISHANTH RAO KN
Counsel for the Respondents: SRI K.SAI AKARSH, AGP FOR 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.10296 of 2026

DATED: 07.04.2026

Between:

Keshav Reddy Sweets
1/90/1/6, Vinayak Nagar, Madhapur,
Hyderabad, Telangana 500 081,
Represented by its Partner
Kesavanath Chadava Reddy, S/o. Ramachandra Reddy
Aged about 54 years, Occ: Business,
R/o. Flat No.413, My Home Navadweepa,
Serilingampally, Rangareddy, Telangana 500 081

... Petitioner

AND

The Assistant Commissioner of State Tax,
Madhapur N 3 Circle, Madhapur Division
Telangana & 3 others

... Respondents

ORDER:

Heard Mr. Nishanth Rao KN, learned counsel appearing for the petitioner and Mr. K.Sai Akarsh, learned Assistant Government Pleader representing Mr. Swaroop Oorilla, learned Special Government Pleader for State Tax, appearing for the respondents.

2. The grievance of the petitioner who has lost in a time barred appeal is on the nomenclature of Section 74 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as 'the CGST Act') in the first page of Summary of the order in Form GST DRC-07 dated 31.12.2023 for the tax period July, 2017 to March, 2018 though after adjudication of the tax liability, the penalty imposed is under Section 73(9) of the CGST Act. The order-in-original dated 31.12.2023 also shows that the penalty is imposed under Section 73(9) of the CGST Act and not under Section 74 of the CGST Act. Petitioner has approached this Court for rectification of the said defect.

3. Learned Assistant Government Pleader appearing for the respondents-State Tax submits that in case there is such discrepancy, petitioner may approach the Proper Authority with a rectification application.

4. In such circumstances, without commenting on the case of the petitioner, in the facts and circumstances, it is allowed liberty to approach the Proper Officer with a rectification application in prescribed format for correction of the aforesaid discrepancy within a period of two weeks. Needless to say the Proper Officer would consider it, in accordance with law, after an opportunity of hearing to the petitioner within three weeks thereafter.

5. The Writ Petition is, accordingly, disposed of with the aforesaid liberty. However, there shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

SD/- P.C.SULEKHA DEVI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Assistant Commissioner of State Tax, Madhapur N 3 Circle, Madhapur Division Telangana
2. The Appeallate Joint Commissioner, (State) Hyderabad Rural, State of Telangana, C.T. Complex, Nampally, Hyderabad- 500001
3. Commissioner of Commercial Taxes, State of Telangana, C.T. Complex, Nampally, Hyderabad- 500001
4. Principal Secretary to Government Revenue Department (Commerzial Tax), Hyderabad, Telangana, State of Telangana.
5. One CC to SRI NISHANTH RAO.KN, Advocate [OPUC]
6. One CC to SRI SWAROOP OORILLA, SPECIAL GOVT PLEADER FOR STATE TAX [OPUC]
7. Two CD Copies

PSK.

TKS

HIGH COURT

DATED: 07/04/2026

ORDER

WP.No.10296 of 2026

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

DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

(9) NT
22/4/26.