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

WEDNESDAY, THE TWENTY SECOND 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: 12535 OF 2026

Between:

INTECH ANALYTICAL INSTRUMENTS, Road No 15/4, Plot No 680, Srimaan Residency, Vasanth Nagar Colony, Kukatpally, Medchal Malkajgiri, Telangana, 500085 Represented by its Partner Koteswara Rao Lingineni, S/O. Narasimha Rao Lingineni Aged about 50 Years,Occ: Business R/O. 680, Srimaan Residency, Road Number 15/4, Arudra Networks, Kukatpally, Hyderabad, Medchal Malkajgiri, Telangana, 500085

...PETITIONER

AND

1. The Assistant Commissioner of Central Tax, Kukatpally Division, Medchal Commissionerate Hyderabad Zone
2. The Union of India, Represented by its Secretary, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, 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 pass a writ order or direction, more particularly in the nature of a writ of mandamus declaring the Order-In-Original No.123/2024-25-GST for F.Y.2020-21 passed without application of mind, confirming the demand of Rs.1,38,61,702/- by the Respondent No. 1 u/s. 73 of the CGST Act dated 26-02-2025 in unsigned Form GST DRC 07 bearing Reference No. ZD3602250787238 and also declare the Show Cause Notice in Form No. DRC-01 bearing Ref No. ZD361124024808F dated 23-11-2024 passed by the Respondent No. 1 for the Financial year 2020-21 as being non est in the eyes of law, 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 and consequently 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 stay all further action pursuant to the Order passed under Form No. DRC-07 bearing Reference No. ZD3602250787238 dated 26-02-2025 dated passed by the Respondent No. 1 for the Financial year 2020-21.

Counsel for the Petitioner: SRI NISHANTH RAO K.N

Counsel for the Respondent No.1: SRI DOMINIC FERNANDES,
SENIOR STANDING COUNSEL FOR CBIC
Counsel for the Respondent No.2: 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.12535 of 2026

Dated: 22.04.2026

Between:

Intech Analytical Instruments

...Petitioner

and

The Assistant Commissioner of Central Tax,
Kukatpally Division, Medchal Commissionerate,
Hyderabad Zone,
and another.

...Respondents

ORDER:

Learned counsel Sri Nishanth Rao.K.N appears for the petitioner.

Sri Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs, appears for respondent No.1.

2. The writ petition has been preferred against the show cause notice dated 23.11.2024 and the order in Form DRC-07 dated 26.02.2025 passed under Section 73 of the Central Goods and Services Tax Act, 2017, for the tax period April 2020 to March 2021.

3. The petitioner has approached this Court alleging that the reply filed by the petitioner was not considered while passing the impugned order.

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. Learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs submits that the petitioner was at liberty to prefer an appeal against the impugned order taking all the grounds as are available in law and on facts before the appellate authority in respect of the subject tax period.

6. However, upon hearing the learned counsel for the parties, since the petitioner seeks liberty to prefer an appeal, we do not wish to comment on the merits of the contentions raised by the parties.

7. We grant liberty to the petitioner to prefer an appeal within a period of two weeks with statutory pre-deposit and a delay condonation application. The petitioner may take all such grounds of law and facts in the memo of appeal as are available to it. Needless to say, the appellate authority would consider the question of delay taking into account the aforesaid facts and circumstances and if he is satisfied on the point of delay, proceed to decide the appeal on merits in accordance with law.

8. The writ petition is accordingly disposed of with the aforesaid liberty. There shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

SD/- M.JAWAHAR REDDY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Assistant Commissioner of Central Tax, Kukatpally Division, Medchal Commissionerate Hyderabad Zone
2. The Secretary, Union of India, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi - 110001
3. One CC to SRI NISHANTH RAO K.N, Advocate [OPUC]
4. One CC to SRI DOMINIC FERNANDES, Senior Standing Counsel for CBIC [OPUC]
5. One CC to SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA [OPUC]
6. Two CD Copies

PMK

HIGH COURT

DATED: 22/04/2026

ORDER

WP.No.12535 of 2026

DISPOSING OF THE WRIT PETITION

WITHOUT COSTS

8 NT
29/4/26