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

WEDNESDAY, THE FIRST 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: 9193 OF 2026

Between:

M/s. Udeva Preci Steel Products Mfg. Co., 15E-F1, SVCIE, IDA, Jeedimetla, Hyderabad-500055. Rep. by Its Managing Partner, N. Venkata Ramana Rao, S/o. N.V.Raghava Rao

...PETITIONER

AND

1. The Superintendent of Central Tax and Central Excise, Qutbullapur Range, Jeedimetla Division, Medchal Commissionerate, H.No. 8-2-77/3, Aditya Towers, Sri Sai Enclave, Old Bowenpally, Secunderabad-500011.
2. The Joint Commissioner o GST and Customs, Medchal Commissionerate, 3rd Floor, Medchal GST Bhavan, 11-4-69/B, Lakdikapul, Hyderabad-500004.
3. The Union of India, Ministry of Finance, Department of Revenue, Rep by its Secretary, New Delhi.

...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, direction or order more particularly in the nature of writ of Mandamus declaring the summary of the order in Form GST DRC-07, dated 28/12/2023 along with Order-in-Original No.110/2023-24-Adjn (Supdt.) GST, dated 08/12/2023 in DIN. 20231256YP0200000B86, and the rectification order No. 04/2025-26-Adjn (Supdt.) GST. dated 28.01.2026, both passed by the 1st respondent properly considering the objections of the petitioner and without verifying the account books and tax invoices as illegal, arbitrary, against the provisions of the CGST Act and against the principles of natural justice, apart from being violative of Articles 14, 19(1)(g), 21 and 265 of the Constitution of India and consequently set aside the same and pass such other order or orders as it deems fit and proper in the circumstances of the case.

IA 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, including recovery pursuant to the impugned Summary of the Order dated 28/12/2023 in Form GST DRC-07 along with Order-in-Original No. 110/2023-24-Adjn (Supdt.) GST, dated 08/12/2023 in DIN. 20231256YP0200000B86, passed by the 1st Respondent for the tax period July, 2017 to March, 2018, pending disposal of the Writ Petition.

Counsel for the Petitioner: SRI SINGAM SRINIVASA RAO
Counsel for the Respondent Nos.1 & 2: SRI DOMINIC FERNANDES, SENIOR STANDING COUNSEL FOR CBIC
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.9193 of 2026

DATED: 01.04.2026

Between:

M/s. Udeva Preci Steel Products Mft. Co.,
Rep., by its Managing Partner, N. Venkata Ramana Rao,
Hyderabad.

... Petitioner

AND

The Superintendent of Central Tax and Central Excise,
Old Bowenpally, Secunderabad and 2 others.

... Respondents

ORDER:

Heard Sri Singam Srinivasa Rao, learned counsel for the petitioner and Mr. Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC) appears for respondent Nos.1 and 2.

2. Petitioner has laid challenge to the order-in-original dated 08.12.2023 and summery of the order in Form GST DRC-07 dated 28.12.2023 on the ground that it was passed without considering his reply dated 19.08.2023 and without verifying the records, in violation of principles of natural justice and the procedure prescribed under the Central Goods and Services Tax Act, 2017 (for

short, "the CGST Act"). Petitioner immediately thereafter filed a rectification application on 07.02.2024, which has also been rejected by order dated 28.01.2026 also impugned in the writ petition.

3. According to the petitioner, the adjudication proceedings relates to the period from July, 2017 to March, 2018 where due to lack of clarity some suppliers had issued invoices and filed returns using GSTIN 32ZA resulting in mismatch between the GSTR-3B and GSTR-2A/2B. The supplier made certain amendments in the GST portal in GSTIN applied for 2017-18. However, the respondent issued Form GST DRC-01A proposing demand of Rs.15,37,411=74 alleging excess ITC for 2017-18. Despite submission of a reply and explaining the mismatch due to the dual GSTIN issue and suppliers errors requiring verification of amended invoices, the proper officer conducted the adjudication proceedings and passed the order-in-original holding him liable to pay tax, interest and penalty. It is further submitted that the proper officer has not applied his mind and made the necessary corrections even on a rectification application made as would appear from a perusal of the order dated 28.01.2026 specially paras 9 to 13. Therefore, the petitioner has assailed both the proceedings.

4. Learned counsel for the petitioner has also relied upon a decision of the Allahabad High Court in **M/s. Prakash Medical Stores vs. Union of India and**

3 others[1], wherein the period spent in pursuing the rectification application has been excluded by relying upon Section 14 of the Limitation Act, 1963 for the purposes of preferring an appeal. Learned counsel for the petitioner has therefore sought to assail the impugned orders on merits as well.

5. Learned Senior Standing Counsel for CBIC submits that the reply referred to by the petitioner is to Form GST DRC-01A, the intimation prior to issuance of show cause notice. He has however not submitted any reply to the show cause notice which led the proper officer to pass the impugned order-in-original. However, he does not dispute that since the rectification application was pending all along for about two years, the benefit of Section 14 would enure the petitioner to prefer an appeal to the impugned order-in-original.

6. Having regard to the facts and circumstances noted above and that the petitioner seeks to assail the findings of the proper officer on merits as well, we are of the view that the petitioner may approach the appellate authority taking all such grounds of law and fact. If such an appeal is preferred with statutory pre-deposit and delay condonation application, the appellate authority would consider the question of delay taking into account the period spent during pendency of the rectification application and also the period spent in pursuing the writ remedy before this Court. If the appellate authority is satisfied with the explanation for delay, he shall proceed to decide the appeal on merits in

[1] Writ Tax No.5865 of 2025, dt: 12.12.2025

accordance with law. Let it be made clear that we have not made any comments on the merits of the case.

7. Accordingly, the writ petition is disposed of. 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 of Central Tax and Central Excise, Qutbullapur Range, Jeedimetla Division, Medchal Commissionerate, H.No. 8-2-77/3, Aditya Towers, Sri Sai Enclave, Old Bowenpally, Secunderabad-500011.
2. The Joint Commissioner o GST and Customs, Medchal Commissionerate, 3rd Floor, Medchal GST Bhavan, 11-4-69/B, Lakdikapul, Hyderabad-500004.
3. The Secretary, Union of India, Ministry of Finance, Department of Revenue, New Delhi
4. One CC to SRI SINGAM SRINIVASA RAO, Advocate [OPUC]
5. One CC to SRI DOMINIC FERNANDES, SENIOR STANDING COUNSEL FOR CBIC [OPUC]
6. One CC to SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA [OPUC]
7. Two CD Copies

PSK.
TKS

ƷH COURT

ƆATED:01/04/2026

ORDER

WP.No.9193 of 2026

HIGH COURT FOR THE STATE OF TELANGANA
01 MAY 2026
★ DESPATCHED ★

DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

(7)NT
18/4/26.