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: 10287 OF 2026

Between:

KESHAV REDDY SWEETS, 1/90/1/6, Vinayak Nagar, Madhapur, Hyderabad, Telangana, 500081 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, Serllingampally, Rangareddy, Telangana 500081

...PETITIONER

AND

1. The Assistant Commissioner of State Tax, Madhapur N 3 Circle, Madhapur Division Telangana
2. Commissioner of Commercial Taxes, State of Telangana, C.T. Complex, Nampally, Hyderabad- 500001
3. 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 the Unsigned order passed by the Respondent No.1 u/s. 73 of the CGST Act dated 30-04-2024 in Form GST DRC 07 bearing Reference No. ZD360424094985S and also declare the Show Cause Notice in Form No. DRC-01 bearing Ref No. ZD360124040552T dated 30-01-2024 passed by the Respondent No. 1 for the Financial year 2018-19 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.

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 stay all further action pursuant to the Order passed under Form No. DRC-07 bearing Reference No.ZD360424094985S dated 30-08-2024 dated passed by the Respondent No.1 for the Financial year 2018-19.

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**

<u>THE HON'BLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH</u>

<u>AND</u>

<u>THE HON'BLE SRI JUSTICE G.M.MOHIUDDIN</u>

<u>WRIT PETITION No.10287 of 2026</u>

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

<u>ORDER</u>:

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. There is a difference in the demand adjudicated in the order-in-original dated 30.04.2024 for financial year 2018-19 i.e., Rs.5,53,983/- compared to the demand raised in the show cause notice dated 30.01.2024 i.e., Rs.1,54,866.11 Ps. The impugned order imposes tax liability under not only IGST but SGST and CGST for which no show cause notice was issued. Being aggrieved with the apparent discrepancy in the show cause notice and the impugned demand, petitioner has preferred this writ petition taking a ground that the amount of tax, interest and penalty demanded in the order cannot be in excess of the amount specified in the notice and no demand shall be confirmed on the grounds other than the grounds specified in the notice under Section 75(7) of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as 'the CGST Act').

3. Learned Assistant Government Pleader appearing for the respondents-State Tax submits that petitioner can approach the Proper Officer for rectification of the error under Section 161 of the CGST Act.

4. Having regard to the facts and circumstances noted above, since the impugned demand under order-in-original dated 30.04.2024 imposes liability beyond the show cause notice by levying CGST and TGST also upon the petitioner in teeth of Section 75(7) of the CGST Act, petitioner is allowed to approach the Proper Officer for rectification of the demand under Section 161 of the CGST Act in the prescribed format within a period of two weeks. In case such an application is made, the Proper Officer would consider it in accordance with

law after giving an opportunity of personal hearing to the petitioner within a period of 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/- A .JAYASREE
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Assistant Commissioner of State Tax, Madhapur N 3 Circle, Madhapur Division Telangana
2. Commissioner of Commercial Taxes, State of Telangana, C.T. Complex, Nampally, Hyderabad- 500001
3. The Principal Secretary to Government, State of Telangana, Revenue Department (Commercial Tax), Hyderabad, Telangana.
4. One CC to SRI NISHANTH RAO KN, 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:07/04/2026

ORDER

WP.No.10287 of 2026

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

DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

8 NT
18/4/26.