

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

**TUESDAY, THE THIRTY FIRST DAY OF MARCH
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: 9400 OF 2026

Between:

Yadagiri Building Material Suppliers, Rep. by its Sole Proprietor Mr. Yadagiri
Relagadda, S/o. Relagadda Narsimha, Age. 55 years, H.No.4-7-210, Plot
No.23, Anmagal, Hayathnagar, Rangareddy, Telangana- 501505

...PETITIONER

AND

1. The Superintendent of Central Tax, Abdullapurmet CGST Range, Nagole Division, Rangareddy Commissionerate, Telangana.
2. The Assistant Commissioner of Central Tax, Nagole Division, Rangareddy Commissionerate.
3. The Commissioner, Central Tax Rangareddy Commissionerate, Telangana.
4. The Union of India, Through Joint Secretary, Department of Revenue, Ministry of Finance, North Block, 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.

A. Issue an appropriate writ, order or direction, more particularly one in the nature of Writ of Certiorari, calling for the records pertaining to the Impugned Order passed by the 1st Respondent in Form GST DRC-07 bearing Reference No. ZD3602250746953 dated 25.02.2025, along with the Order-in-Original vide O-I-O No. 99/2024-25-ADJN-GST dated 13.02.2025 (Exhibit-P7), and quash and set aside the same as being illegal, arbitrary, violative of principles of natural justice and contrary to the provisions of the Act and the Rules made thereunder.

B. Consequently, direct the 1st Respondent to consider the Reply dated 27.12.2024 (Exhibit-PS) submitted by the Petitioner along with all supporting

documents, and pass a fresh order strictly in accordance with law after affording a reasonable opportunity of personal hearing to the Petitioner.

IA NO: 2 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 the operation of the impugned Order in Form GST DRC-07 vide reference No. ZD3602250746953 dated 25.02.2025, along with the Order-in-Original vide O-I-O No. 99/2024-25-ADJN-GST dated 13.02.2025 issued by the 1st Respondent, for the tax period 2020-2021 under the provisions of the Act,

Counsel for the Petitioner: SRI JAI KISHAN SOLANKI

**Counsel for the Respondent Nos.1 TO 3: SRI DOMINIC FERNANDES, SENIOR
STANDING COUNSEL FOR CBIC**

**Counsel for the Respondent No.4: SRI N.BHUVANGA 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.9400 of 2026

DATED: 31.03.2026

Between:

Yadagiri Building Material Suppliers,
Rep., by its Sole Proprietor Mr. Yadagiri Relagadda,
Hayathnagar, Rangareddy, Telangana.

... Petitioner

AND

The Superintendent of Central Tax,
Abdullapurmet CGST Range, Nagole Division,
Rangareddy Commissionerate, Telangana and 3 others.

... Respondents

ORDER:

Heard Mr. Jai Kishan Solanki, learned counsel 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 to 3.

2. The instant writ petition has been preferred against the summary of the order in Form GST DRC-07 dated 25.02.2025 along with Order-In-Original dated 13.02.2025 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 2020-21, imposing the tax and penalty.

3. Learned counsel for the petitioner submits that respondent No.1 without taking into account the reply filed by the petitioner has passed the impugned order-in-original. 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/- K.BHAVANI SWAMY
ASSISTANT REGISTRAR**

//TRUE COPY//

SECTION OFFICER

To

1. The Superintendent of Central Tax, Abdullapurmet CGST Range, Nagole Division, Rangareddy Commissionerate, Telangana.
2. The Assistant Commissioner of Central Tax, Nagole Division, Rangareddy Commissionerate.
3. The Commissioner, Central Tax Rangareddy Commissionerate, Telangana.
4. The Union of India, Through Joint Secretary, Department of Revenue, Ministry of Finance, North Block, New Delhi-110001
5. One CC to SRI JAI KISHAN SOLANKI, Advocate [OPUC]
6. One CC to SRI DOMINIC FERNANDES, SENIOR STANDING COUNSEL FOR CBIC [OPUC]
7. One CC to SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA [OPUC]
8. Two CD Copies

PSK.

TKS

AKH

HIGH COURT

DATED:31/03/2026

ORDER

WP.No.9400 of 2026



**DISPOSING OF THE WRIT PETITION
WITHOUT COSTS**

(10) NT
18/4/26