

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

THURSDAY, THE ELEVENTH DAY OF JUNE  
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: 14437 OF 2026**

**Between:**

M/s Avinash Agencies, R/o. 27, Kabra Complex, Mahatma Gandhi Road,  
Secunderabad, Hyderabad, Telangana - 500003. Represented by its  
Managing Partner, Mr. Brijmohan Das Bajaj, S/o Mr. Amarchand Bajaj.

**...PETITIONER**

**AND**

1. The Assistant Commissioner (St), Ramgopalpet - Ranigunj -1.  
Begumpet.Telangana, H.No.6-3-789. 3rd Floor, Pavani Prestige, Ameerpet,  
Hyderabad- 500016.
2. The Appellate Joint Commissioner (St), Punjagutta Division, Hyderabad. 5-9-  
279, 6th Floor, B Block, Mayur Kushal Complex, Beside Chermas, Abids,  
Hyderabad - 500001
3. State of Telangana, Represented by its Principal Secretary to Government,  
Revenue (CT-II) Department, Secretariat, Hyderabad.

**...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 a Writ of Mandamus or any other appropriate Writ, Order or Direction(A)the Show cause notice, Summary of show cause notice in Form GST DRC-01, dated 31.01.2024, and undated Attachment to Form GST DRC-01, issued by the 1st Respondent, under the provisions of the Telangana Goods and Services Tax Act, 2017, for the tax period2018 - 19, (B) the order u/s 73 of the Goods and Services Tax Act, 2017, Summary of the Order in Form GST DRC-07, Attachment to Form GST DRC-07, all dated 27,04,2024, passed by the 1<sup>st</sup> Respondent, under the provisions of the Telangana Goods and Services Tax Act, 2017, for the tax

period 2018 - 19, (C) Order passed by the 2nd Respondent, dated 07.04.2026, vide Ref No. ZD360426020096L, under the provisions of the Telangana Goods and Services Tax Act, 2017, for the tax period 2018-19, and (D) the Order of rectification, dated 18.04.2026, vide Ref No. ZD3604260448941, passed by the 1st Respondent, under the provisions of the Telangana Goods and Services Tax Act, 2017, for the tax period 2018 -19, as arbitrary, bad and non-est in law, without jurisdiction, vague and issued without any authority of law, apart from being violative of articles 14, 19(1)(g) and 265 of the Constitution of India.

**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 proceedings, including any recovery, pursuant to the order u/s 73 of the Goods & Services Tax Act, 2017, Summary of the Order in Form GST DRC-07, & Attachment to Form GST DRC-07, all dated 27.04.2024, passed by the 1<sup>st</sup> Respondent, under the provisions of the Telangana Goods & Services Tax Act, 2017, for the tax periods 2018 - 19, as uploaded in the GST web portal, pending disposal of the above Writ Petition

**Counsel for the Petitioner: SRI. SRINARAYAN TOSHNIWAL**

**Counsel for the Respondents: Ms. 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.14437 of 2026**

**DATED: 11.06.2026**

**Between:**

M/s. Avinash Agencies,  
Secunderabad,  
Represented by its Managing Partner  
Mr. Brijmohan Das Bajaj S/o.Mr. Amarchand Bajaj

... Petitioner

**AND**

The Assistant Commissioner (ST),  
Ramgopalpet-Ranigunj-1, Begumpet,  
Telangana, H.No.6-3-789, 3<sup>rd</sup> Floor,  
Pavani Prestige, Ameerpet, Hyderabad and two others

... Respondents

**ORDER:**

Heard Mr. Srinarayan Toshniwal, learned counsel appearing for the petitioner and Mr. Swaroop Oorilla, learned Special Government Pleader for State Tax appearing for the respondents.

2. It appears that the appeal preferred under Section 107(1) of the Goods and Services Tax Act, 2017 (for short 'GST Act') by the petitioner against the order dated 27.04.2024 passed by respondent

No.1 under Section 73 of GST Act pertaining to the Financial Year 2018-19, was disposed of as withdrawn by respondent No.2 *vide* order dated 07.04.2026. It appears further that though the petitioner had made a request for withdrawal of appeal on 30.12.2025, on the next day itself i.e. 31.12.2025, he made another application to reject the application dated 30.12.2025 (Ex.P10), inadvertently filed without instructions. However, without taking note of the same, the appeal has been disposed of as withdrawn. This aggrieved the petitioner to approach this Court.

3. Learned counsel for the petitioner submits that it may suffice if the appeal is restored for being heard on merits.

4. Learned counsel for the respondents does not have any objection to the prayer made.

5. Having regard to the facts and circumstances noted above, it appears that the application to withdraw the appeal was apparently made without instructions on 30.12.2025 and on the very next day i.e. 31.12.2025, the petitioner made an application to withdraw that request, but the appellate authority (respondent No.2) without taking

into account the subsequent request, disposed of the appeal as withdrawn after four months *vide* order dated 07.04.2026. Therefore, we are satisfied that the appeal should be restored to be heard on merits.

6. Accordingly, order dated 07.04.2026 passed by respondent No.2-Appellate Joint Commissioner is set aside. Let the appeal be heard and decided on merits.

7. The instant Writ Petition is disposed of. There shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

**SD/-A. SREENIVASA REDDY  
ASSISTANT REGISTRAR**

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**SECTION OFFICER**

To,

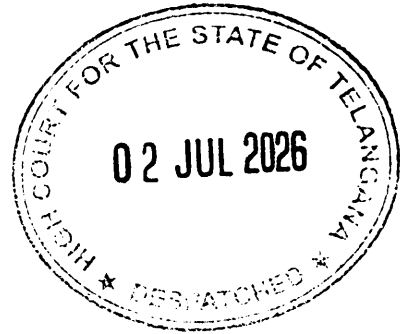
1. The Assistant Commissioner (St), Ramgopalpet - Ranigunj -1. Begumpet.Telangana, H.No.6-3-789. 3rd Floor, Pavani Prestige, Ameerpet, Hyderabad- 500016.
2. The Appellate Joint Commissioner (St), Punjagutta Division, Hyderabad. 5-9-279, 6th Floor, B Block, Mayur Kushal Complex, Beside Chermas, Abids, Hyderabad - 500001
3. The Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, T.S.,Hyderabad.
4. One CC to SRI. SRINARAYAN TOSHNIWAL Advocate [OPUC]
5. Two CCs to SPECIAL GOVERNMENT PLEADER FOR STATE TAX, High Court for the State of Telangana, at Hyderabad [OUT]
6. Two CD Copies

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**HIGH COURT  
DATED: 11/06/2026**

**ORDER  
WP.No.14437 of 2026**



**DISPOSING OF THE WRIT PETITION  
WITHOUT COSTS**

⑨ NT  
19/6/26