

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: 31384 OF 2025

Between:

M/s. VKHVAC Systems Services Private Limited, 1st Floor, Sy. No. 88, Krishe Sapphire, Sri Krishna Developers, Opp- Madhapur Metro Railway Station, Madhapur, Hyderabad, Telangana - 500 081 (GSTIN-36AAGCV3081K1Z0) Rep by Director L.Rajini.

.....PETITIONER

AND

1. Principal Commissioner Of Central Goods and Services Tax, Hyderabad GST Commissionerate, 2nd Floor, GST Bhavan, Basheerbagh, Hyderabad, Telangana – 500004.
2. Deputy Commissioner Of Central Tax, Gachibowli GST Division 4th Floor, H.No. 10-3-301 To 303, Serene Heights Above Ratnadeep Super Market, Humayun Nagar Masab Tank, Hyderabad – 500028.
3. Assistant Commissioner Of Central Tax, Ranga Reddy GST Commissionerate, GST Bhavan, H.No-1-98/7/43, VIP Hills, Jaihind Enclave, Madhapur, Hyderabad – 500081.

.....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 by setting aside the impugned DRC-01 Notice dated 19.12.2023 and the consequential DRC-07 Order dated 19.04.2024, as being arbitrary, illegal, and contrary to the provisions of the CGST/TSGST Act, 2017, and the rules framed thereunder.

I.A.NO:1 OF 2025

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 of all the proceedings of DRC-01 Notice dated 19-12-2023 by the consequential DRC-07 Order dated 19-04-2024 by direct the respondents not to initiate or proceed with any recovery proceedings.

Counsel for the Petitioner : SRI G.PAVAN KUMAR

Counsel for the Respondents : SRI A.RAMA KRISHNA REDDY

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.31384 OF 2025

DATED: 11.06.2026

Between:

M/s. VKHVAC Systems Services Private Limited,
1st Floor, Sy No.88, Krishe Sapphire,
Sri Krishna Developers,
Opp. Madhapur Metro Railway Station,
Madhapur, Hyderabad, Telangana – 500 081
(GSTIN-36AAGCV3081K1Z0)
Rep. by Director, L.Rajini

... Petitioner

AND

Principal Commissioner of Central Goods & Services Tax,
Hyderabad GST Commissionerate,
2nd Floor, GST Bhavan, Basheerbagh,
Hyderabad, Telangana – 500 004 & 2 others

... Respondents

ORDER:

Heard Mr. G.Pavan Kumar, learned counsel appearing for the petitioner and Mr. A.Rama Krishna Reddy, learned Standing Counsel appearing for the respondents.

2. Petitioner has laid challenge to the order-in-original dated 19.04.2024 and summary of the order in Form GST DRC-07 dated 19.04.2024 on the ground

that it was passed without considering its reply dated 18.03.2024 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 17.05.2024, which has also been rejected by order dated 28.02.2026 also impugned in the writ petition.

3. However, after some arguments, learned counsel for the petitioner seeks liberty to the petitioner to prefer an appeal against the rectification order and the order-in-original. He submits that some delay might have been occurred in approaching the appellate authority and therefore, it may be directed to consider the delay sympathetically.

4. Learned Standing Counsel for the respondents submits that the petitioner was at liberty to prefer an appeal against the rectification order and the 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.

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 it 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/-A.H.S. GOWRI SHANKAR
ASSISTANT REGISTRAR**

//TRUE COPY//

SECTION OFFICER

To

1. The Principal Commissioner Of Central Goods and Services Tax, Hyderabad GST Commissionerate, 2nd Floor, GST Bhavan, Basheerbagh, Hyderabad, Telangana – 500004.
2. The Deputy Commissioner Of Central Tax, Gachibowli GST Division 4th Floor, H.No. 10-3-301 To 303, Serene Heights Above Ratnadeep Super Market, Humayun Nagar Masab Tank, Hyderabad – 500028.
3. The Assistant Commissioner Of Central Tax, Ranga Reddy GST Commissionerate, GST Bhavan, H.No-1-98/7/43, VIP Hills, Jaihind Enclave, Madhapur, Hyderabad – 500081.
4. One CC to SRI G.PAVAN KUMAR, Advocate [OPUC]
5. One CC to SRI A.RAMA KRISHNA REDDY, Advocate [OPUC]
6. Two CD Copies

**SA
BS**

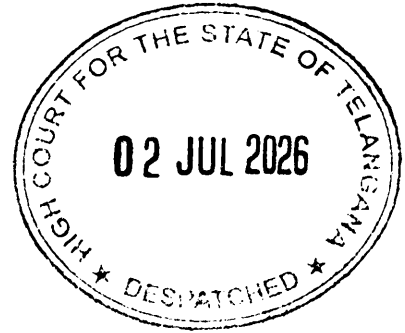
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HIGH COURT

DATED: 11/06/2026

ORDER

WP.No.31384 of 2025



DISPOSING OF THE W.P

WITHOUT COSTS.

⑧ NIT
19/6/26.