

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

WEDNESDAY, THE SEVENTEENTH DAY OF JUNE  
TWO THOUSAND AND TWENTY SIX

**PRESENT**

**THE HONOURABLE THE CHIEF JUSTICE APARESH KUMAR SINGH  
AND**

**THE HONOURABLE SRI JUSTICE G.M. MOHIUDDIN**

**WRIT PETITION NO: 3941 OF 2026**

**Between:**

The Good Stuff Private Limited, Plot No.188, Eenadu Colony, VV Nagar, Kukatpally, Hyderabad, Tel GSTIN - 36AAFC4699H2Z4 Represented by its authorised signatory Sanjay Dawer S/o Ramesh Dawer , Age 46 years, Occ- Consultant

**...PETITIONER**

**AND**

1. Appellate Joint Commissioner(ST), Hyderabad Rural Division, 5th Floor, C.T. Complex, Nampally, Hyderabad - 500001
2. Assistant Commissioner, (ST) Hydernagar -I Circle, Hyderabad Rural Division 3rd Floor, Gagan Vihar, Nampally, Hyderabad- 500 001
3. Central Board Of Indirect Taxes And Customs (CBIC), Through Its Chairman Ministry of Finance, North Block, Central Secretariat, New Delhi- 110 001

**...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, order or direction more particularly in the nature of a writ of mandamus declaring the ex parte order FORM DRC-07 dated 30.08.2024 issued under Section 73 of the UPGST/CGST Act, 2017 by Respondent No. 2 for FY 2019-20 as being void illegal and violative of principles of natural justice, provisions of Section 107 of CGST Act, 2017 and that of Article 14, 19(1)(g), 265, and 300A of the Constitution of India and the consequent, order in appeal rejection order in Form

GST APL-02 dated 10.09.2025 passed under Section 107 of CGST/CG GST Act, 2017 by Respondent No. 1 as being void, arbitrary illegal and violative of principles of natural justice, provisions of Section 107 of CGST Act, 2017 and that of Article 14, 19(1)(g), 265, and 300A of the Constitution of India and consequently set aside the same.

**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 for bear the Respondents from recovering any amounts from the Petitioner and / or compliance of the adjudication order in FORM GST DRC-07 dated 30.08.2024 during the pendency of the present Writ Petition, else the Petitioner shall suffer irreparable loss and injury.

**Counsel for the Petitioner: SRI M NAGA DEEPAK**

**Counsel for the Respondent Nos.1 and 2: SRI SWAROOP OORILLA,  
SPECIAL GOVT PLEADER FOR STATE TAX  
Counsel for the Respondent No.3: SRI RAGHAVENDER, SC**

**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.3941 of 2026

DATED: 17.06.2026

**Between:**

The Good Stuff Private Limited,  
Rep., by its Authorized Signatory, Sanjay Dawer, Hyderabad.

... Petitioner

AND

Appellate Joint Commissioner (ST),  
Hyderabad Rural Division, Hyderabad and two others.

... Respondents

**ORDER:**

Mr. M. Naga Deepak, learned counsel for the petitioner, appears through video conferencing.

Mr. Swaroop Oorilla, learned Special Government Pleader for State Tax appears for respondent Nos.1 and 2.

2. By order dated 11.02.2026, learned Special Government Pleader for State Tax was allowed time to seek instructions, which reads as under:

“Mr. M.Naga Deepak, learned counsel appears for the petitioner.

Mr. Swaroop Oorilla, learned Special Government Pleader for State Tax appears for respondents No.1 and 2.

By order dated 10.09.2025, the Appellate Joint Commissioner of State Tax, Hyderabad Rural Division, Hyderabad (respondent No.1) has dismissed the appeal under Section 107(1) of the State Goods and Services Tax Act, 2017, on the ground of delay beyond the condonable period of three months plus one month.

Petitioner has assailed it on the plea that though a request for extension of time for personal hearing was made on 05.06.2025 through Online portal (P.156), respondent No.1- appellate authority did not even refer it in the impugned order dated 10.09.2025. If an opportunity is granted to the petitioner to explain the delay

in preferring the appeal, he could properly explain the grounds taken in the delay condone application.

Learned Special Government Pleader for State Tax is allowed one week time to obtain instructions.”

3. Learned Special Government Pleader for State Tax does not dispute that the appeal has been dismissed without giving an opportunity of hearing on the delay condonation application in the teeth of the provisions of Section 107(8) of the Telangana Goods and Services Tax Act, 2017 (for short, “the Act”). He submits that if this Court deems fit, the matter may be remanded to the appellate authority to pass a fresh order after giving an opportunity of hearing to the petitioner on the delay condonation application. If the delay is condoned, the appeal may be heard on merits.

4. Having regard to the aforesaid facts and circumstances since the impugned order in appeal suffers from infraction of the provisions of Section 107(8) of the Act inasmuch as no opportunity of personal hearing was granted before dismissing it on the ground of delay, the impugned order is set aside. The matter is remanded to the appellate authority to pass fresh order in accordance with law after giving an opportunity of hearing to the petitioner.

5. Accordingly, the writ petition is disposed of. No order as to costs.

Miscellaneous applications, if any pending, shall stand closed.

**SD/-M. VIJAYA BHASKER  
JOINT REGISTRAR**

**//TRUE COPY//**

  
**SECTION OFFICER**

**To,**

1. Appellate Joint Commissioner(ST), Hyderabad Rural Division, 5th Floor, C.T. Complex, Nampally, Hyderabad - 500001
2. Assistant Commissioner, (ST) Hydernagar -I Circle, Hyderabad Rural Division 3rd Floor, Gagan Vihar, Nampally, Hyderabad- 500 001
3. The Chairman, Central Board Of Indirect Taxes And Customs (CBIC), Ministry of Finance, North Block, Central Secretariat, New Delhi- 110 001
4. One CC to Sri M. Naga Deepak, Advocate [OPUC]
5. Two CCs to the GP for State Tax High Court for the State of Telangana, at

6. One CC to Sri Raghavender, SC[OPUC]

7. Two CD Copies

TJ  
BS

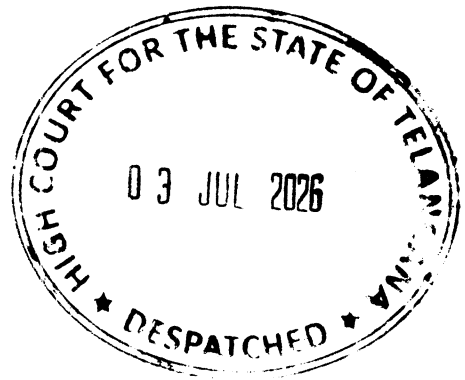
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HIGH COURT

DATED: 17/06/2026

ORDER

WP.No.3941 of 2026



DISPOSING OF THE WRIT PETITION  
WITHOUT COSTS

(10) kpr  
25/6/26