

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

MONDAY, THE FIFTEENTH 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: 17892 OF 2026**

**Between:**

M/s . Seven Star Mining Agencies LLP, SY No. 277 to 285, Plot No. 328 and 333, Lalanguda, Rampally, Rangareddy, Telangana 501 301 Represented by its Authorised Signatory Jay Prakash Kumar S/o. Bir Bahadur Singh, Aged about 24 years, Bir Bahadur Singh, Village, Bhartadih Post Kirhi, Rohtas, Gorari, Bihar- 802214,

**...PETITIONER**

**AND**

1. The Assistant Commissioner of Central tax, Medchal Division, Medchal Commissionerate, Aditya Towers, Sri Sai Enclave, Old Bowenpally, Secunderabad, Telangana 500 011
2. The Assistant Commissioner of Central tax, Karimnagar Division, 2nd Floor, H.No.8-7-296/1, Manikanta Complex, Hanuman Nagar, Karimnagar, Telangana 505 001
3. Additional Commissioner of Central Tax, Hyderabad Audit-II Commissionerate, Sanvi Yamuna Pride, 1-98/B Plot 20 and 21, VIP Hills, Madhapur, Telangana - 500 081
4. Joint Commissioner of Central tax, Medchal Commissionerate, 11-4-649/B, Lakdikapul, Hyderabad, Telangana 500 004.
5. The Union of India, represented by the Secretary, Ministry of Finance, Department of Revenue, North Block, New Delhi 110 001
6. W G Enterprises Private Limited, SSI PLOT NO.21A, NH-5, N.I.T., Faridabad, Haryana, 121001 Represented by its authorised signatory
7. M/s. Bafna Earthmovers, Shop no 111, Manik Moti complex, SR no 83/84 katraj, Pune, Maharashtra 411 046 Represented by its Proprietor, Shri. Vinit Rameshbhai Shah
8. M/s. R.K. Enterprises Earth Moving Spares, Sy No.254, Plot No.1/A, Dommarapochampally Village, 3-89/2, Dundigal Gandimaisamma Mandal, Quthbullapur, Telangana 500 043 Represented by its Partner

**...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 one in the nature of writ of mandamus declaring

a) The Provisions of Section 16(2)(c) of the CGST Act, 2017 as well as Section 16(2)(c) of the TGST Act, 2017 as arbitrary, without jurisdiction, unconstitutional, against the principles of natural justice and as ultra-vires to the provisions of Article 14, 300A and Article 19(1)(g) of the Constitution of India.

b) The Order-in-Original No. 110/2023 dated 01.02.2024 read with Form DRC-07 bearing ZD3602240104131 dated 07.02.2024 as being void, arbitrary, illegal, without jurisdiction, without authority of law apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside the same

c) Recovery notices in Form GST DRC 13 dated 10.04.2026 issued to Respondent Nos. 6 to 7 as being void, arbitrary, illegal, without jurisdiction, without authority of law apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside the same

d) Recovery notices in Form GST DRC 13 dated 30.09.2025 vide C.No. V/01/04/2024 issued to the Respondent no. 8 as being void, arbitrary, illegal, without jurisdiction, without authority of law apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to 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 stay Garnishee Notice in Form GST DRC 13 dated 30.09.2025 vide Ref No. V/01/04/2024 under section 79 (1)(c) of the CGST Act, 2017.

#### **I.A. 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 Order-in-Original No. 110/2023 vide Ref No.C.No V/15/80/2023-24 dated 01.02.2024 under section 74 of the CGST Act, 2017.

**Counsel for the Petitioner: SRI P.VENKAT PRASAD FOR M/s P.V.PRASAD  
ASSOCIATES**

**Counsel for the Respondent Nos.1 TO 4: SRI DOMINIC FERNANDES, SENIOR  
STANDING COUNSEL FOR CBIC**

**Counsel for the Respondent No.5: SRI N.BHUJANGA RAO,  
DEPUTY SOLICITOR GENERAL OF INDIA**

**Counsel for the Respondent Nos.6 TO 8: --**

**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.17892 OF 2026**

**DATED: 15.06.2026**

**Between:**

M/s. Seven Star Mining Agencies LLP,  
Sy No.277 to 285, Plot No.328 and 333,  
Lalanguda, Rampally, Rangareddy, Telangana - 501 301  
Represented by its Authorised Signatory  
Jay Prakash Kumar, S/o. Bir Bahadur Singh

... Petitioner

**AND**

The Assistant Commissioner of Central Tax,  
Medchal Division, Medchal Commissionerate,  
Aditya Towers, Sri Sai Enclave, Old Bowenpally,  
Secunderabad, Telangana - 500 011 & 7 others

... Respondents

**ORDER:**

Heard Mr. P.Venkat Prasad, learned counsel representing M/s. P.V. Prasad Associates, appearing 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 4.

2. The writ petition has been preferred with the following prayer:

“For all the reasons stated in the accompanying affidavit, it is prayed that this Hon’ble High Court may be pleased to issue a writ, order, or direction more particularly one in the nature of writ of mandamus declaring

a) The Provisions of Section 16(2)(c) of the CGST Act, 2017 as well as Section 16(2)(c) of the TGSST Act, 2017 as arbitrary, without jurisdiction, unconstitutional, against the principles of natural justice and as ultra-vires to the provisions of Article 14, 300A and Article 19(1)(g) of the Constitution of India.

b) The Order-in-Original No. 110/2023 dated 01.02.2024 read with Form DRC-07 bearing ZD3602240104131 dated 07.02.2024 as being void, arbitrary, illegal, without jurisdiction, without authority of law apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside the same.

c) Recovery notices in Form GST DRC 13 dated 10.04.2026 issued to Respondent Nos. 6 to 7 as being void, arbitrary, illegal, without jurisdiction, without authority of law apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside the same.

d) Recovery notices in Form GST DRC 13 dated 30.09.2025 vide C.No: V/01/04/2024 issued to the Respondent no. 8 as being void, arbitrary, illegal, without jurisdiction, without authority of law apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside the same and/or pass such further or other order(s) as this Hon'ble Court may deem fit and proper in the circumstances of the case."

3. The petitioner has taken a plea that it came to know of the impugned order when Form GST DRC-13 dated 30.09.2025 was issued to third person – M/s. R.K. Enterprises Earth Moving Spares. The matter relates to tax period from April, 2018 to March, 2019. Therefore, the matter is not belated. This Court may entertain the writ petition on the ground that the petitioner was not served with the show cause notice and not aware of the proceedings initiated by the Department.

4. Learned Senior Standing Counsel for CBIC has opposed the prayer at the outset on the ground of huge delay in preferring this writ petition. He has relied upon the decision of the Hon'ble Supreme Court in **Assistant Commissioner (CT) LTU, Kakinada, v. Glaxo Smith Kline Consumer Health Care Limited<sup>1</sup>**.

5. Learned counsel for the petitioner, therefore, seeks liberty to the petitioner to prefer an appeal with a delay condonation application in terms of Section 107(1) read with Section 107(4) of the Central Goods and Services Tax Act, 2017. He submits that the appellate authority may be directed to consider the question of delay in view of the reasons explained in the delay condonation application.

6. Having regard to the facts and circumstances as noted above, this Court is not inclined to enter into the merits of the issue as the petitioner is being allowed liberty to approach the appellate authority. He may approach the appellate authority within a period of two weeks with a delay condonation application and statutory pre-deposit. It is open for the petitioner to take all such grounds in law and on facts in the appeal. Needless to say, the appellate authority would consider the question of delay and if it is satisfied with the reasons explained in the delay condonation application, it shall decide the case on merits. During the period of two weeks within which the petitioner has to

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<sup>1</sup> (2020) 19 SCC 681

file an appeal, no coercive steps be taken against the petitioner pursuant to the impugned garnishee notices in Form GST DRC-13 dated 30.09.2025 and 10.04.2026.

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

Miscellaneous applications, if any pending, shall stand closed.

**SD/- M.MANJULA  
JOINT REGISTRAR**

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**SECTION OFFICER**

**To**

1. The Assistant Commissioner of Central tax, Medchal Division, Medchal Commissionerate, Aditya Towers, Sri Sai Enclave, Old Bowenpally, Secunderabad, Telangana 500 011
2. The Assistant Commissioner of Central tax, Karimnagar Division, 2nd Floor, H.No.8-7-296/1, Manikanta Complex, Hanuman Nagar, Karimnagar, Telangana 505 001
3. Additional Commissioner of Central Tax, Hyderabad Audit-II Commissionerate, Sanvi Yamuna Pride, 1-98/B Plot 20 and 21, VIP Hills, Madhapur, Telangana - 500 081
4. Joint Commissioner of Central tax, Medchal Commissionerate, 11-4-649/B, Lakdikapul, Hyderabad, Telangana 500 004.
5. The Secretary, Union of India, Ministry of Finance, Department of Revenue, North Block, New Delhi 110 001
6. One CC to M/s P.V.PRASAD ASSOCIATES, Advocate [OPUC]
7. One CC to SRI DOMINIC FERNANDES, SENIOR STANDING COUNSEL FOR CBIC [OPUC]
8. One CC to SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA [OPUC]
9. Two CD Copies

PSK.  
TKS

*[Handwritten Signature]*

**HIGH COURT**

**DATED: 15/06/2026**

**ORDER  
WP.No.17892 of 2026**



**DISPOSING OF THE WRIT PETITION  
WITHOUT COSTS.**

① NT  
17/26