

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 APARESH KUMAR SINGH
AND
THE HONOURABLE SRI JUSTICE G.M. MOHIUDDIN

WRIT PETITION NO: 17241 OF 2026

Between:

K Malaxmi Infra Ventures India Private Limited, Survey No. 157 Malaxmi Courtyard Golconda Post Khajaguda Village Hyderabad Telangana Represented By Its Director Vinti Siva Rama Krishna Prasad Aged 45 Years S/o V. Trimurthulu RIO. H. No. 6-295 Prajay Sai Gardens Ramalayam Kundanpalli. Nagaram Medchal Malkajgiri Telangana - 500 083

...PETITIONER

AND

1. The Appellate Joint Commissioner of State Tax, Hyderabad Rural Division, 5th Floor C.T. Complex , Nampally, Hyderabad, Telangana
2. The State Tax Officer, Madhapur-VII Circle Madhapur Division, Nampally Hyderabad, Telangana
3. The State of Telangana, represented by its Principal Secretary, Commercial Taxes Department C.T. Complex Nampally, 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 issued by the Respondent No. 1 as arbitrary illegal without jurisdiction void violative of the principles of natural justice and principles of Judicial discipline 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 pass such further or other orders as this Honble Court may deem fit and proper in the circumstances of the case The Rectification rejection Order Ref No. ZD361225071574B dated 19.12.2025 issued by

the Respondent No. 1 as arbitrary illegal without jurisdiction void violative of the principles of natural justice and principles of Judicial discipline apart from being violative of Articles 14 191 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 direct respondents not to take any further steps pursuant to the Order in Form DRC-07 bearing Ref No: ZD360225071103T dated 24.02.2025 issued by the Respondent No. 2 .

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 the operation of Order in Form APL-04 bearing Ref No ZD360326054406E dated 23.03.2026 issued by the Respondent No. 1.

**Counsel for the Petitioner: SRI P V PRASAD REPRESENTING
MS P.V. PRASAD ASSOCIATES**

**Counsel for the Respondents: SRI 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.17241 of 2026

Dated:15.06.2026

Between:

K.Malaxmi Infra Ventures (India) Private Limited.

...Petitioner

and

The Appellate Joint Commissioner of State Tax,
Hyderabad Rural Division, 5th Floor, C.T.Complex,
Nampally, Hyderabad, Telangana – 500 001.
and 2 others.

...Respondents

ORDER:

Heard learned counsel Sri P.Venkat Prasad, representing M/s. P.V.Prasad Associates, appearing for the petitioner and Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, appearing for the respondents.

2. Based on the show cause notice issued for the tax period April 2020 to March 2021 on 28.11.2024, the order-in-original was passed on

24.02.2025 confirming the demand. The petitioner filed a rectification application under Section 161 of the Central Goods and Services Tax Act, 2017/Telangana Goods and Services Tax Act, 2017 (hereinafter referred to as, "the Act") on 18.04.2025 for correction of certain errors. The order on the rectification application was passed only on 19.12.2025, but the petitioner, realising that no effective orders are being passed on the rectification application, also preferred an appeal under Section 107 of the Act against the order dated 24.02.2025 with pre-deposit and a delay condonation application on 05.09.2025. The petitioner took a number of grounds in the delay condonation application. However, it is submitted that its Chartered Accountant inadvertently failed to mention the pendency of the rectification application, based on which the delay caused during the pendency of the delay condonation application could have been excluded under Section 14 of the Limitation Act, 1963. The appellate authority, in the above circumstances, dismissed the appeal by the impugned order dated 23.03.2026 as being time-barred. Being aggrieved, the petitioner has approached this court with a prayer for restoration of the appeal, so that it can take the additional ground of pendency of the rectification application to explain the delay in approaching the appellate authority.

3. The petitioner has relied upon the decision of the High Court of Judicature at Allahabad in **Prakash Medical Stores v. Union of India**¹ in support of its plea.

4. Learned Special Government Pleader for State Tax appearing for the respondents submits that though the legal position is undisputed as far as the application of Section 14 of the Limitation Act is concerned, but the impugned order cannot be faulted since no such ground was taken in the delay condonation application.

5. Learned counsel for the petitioner, however, submits that if the matter is remanded to the appellate authority, the petitioner would be in a position to take the ground of pendency of the rectification application. Otherwise, the impugned order of the appellate authority confirming the order-in-original which imposed substantial liability of tax, interest and penalty under Section 73 of the Act would be onerous and unjustified.

6. We have considered the submissions of the learned counsel for the parties and the gamut of the limited facts and circumstances noted above.

¹ (2026) 38 Centax 190 (All.)

7. It appears that the petitioner has suffered on account of the fault of the Chartered Accountant as he failed to take the available ground of pendency of the rectification application to explain the delay in approaching the appellate authority. The delay condonation application shows a number of grounds taken on merits and also relies upon the decisions of the Apex Court, however, rendered in a different context, but conspicuously falls short of referring to the ground of pendency of the rectification application, which could have constituted sufficient cause for condoning the delay of 95 days in preferring the appeal.

8. In the aforesaid facts and circumstances, we are of the view that if the matter is remanded to the appellate authority with liberty to the petitioner to take the additional ground of pendency of rectification application to explain the delay, interest of justice would be sub-served. Otherwise, the petitioner, due to fault of its Chartered Accountant, would unnecessarily suffer the tax, interest and penalty confirmed up to the appellate authority.

9. In these circumstances, the impugned order in appeal dated 23.03.2026 is set aside. The matter is remitted to the appellate authority to take a decision for fresh consideration on the question of condonation of delay and, if satisfied, thereupon to pass a fresh order on merits.

Since the matter is remitted to the appellate authority, the petitioner is permitted to take additional grounds as above, within a period of two weeks from today.

10. The writ petition is accordingly disposed of. There shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

**SD/-N. CHANDRA SEKHAR
ASSISTANT REGISTRAR**

//TRUE COPY//

SECTION OFFICER

To,

1. The Appellate Joint Commissioner of State Tax, Hyderabad Rural Division 5th Floor C.T. Complex, Nampally, Hyderabad, Telangana.
2. The State Tax Officer, Madhapur-VII Circle Madhapur Division Nampally Hyderabad Telangana
3. The State of Telangana, represented by its Principal Secretary Commercial Taxes Department C.T. Complex, Nampally, Hyderabad
4. One CC to M/S P V PRASAD ASSOCIATES, Advocate [OPUC]
5. Two CCs to SRI SWAROOP OORILLA, SPECIAL GOVT PLEADER FOR STATE TAX ,High Court for the State of Telangana At Hyderabad. [OUT]
6. Two CD Copies

DAN

BS

[Handwritten signature]

HIGH COURT

DATED: 15/06/2026

ORDER

WP.No.17241 of 2026



DISPOSING OF THE WRIT PETITION

WITHOUT COSTS

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25/6/26