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

THURSDAY, THE EIGHTEENTH 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: 29510 OF 2025

Between:

M/s. G.S. Reddy Constructions, 4th Floor, 604, Near Ayyappa Temple, Road No. 34, Ayyappa Society, Madhapur, Hyderabad, Telangana -500081. Represented by its Managing Partner, Sri G Seetha Rami Reddy.

...PETITIONER

AND

1. State Tax Officer - I, Sanath Nagar Circle, Punjagutta Division, Hyderabad.
2. Assistant Commissioner (ST), Sanathnagar Circle, Sanathnagar, Hyderabad
3. The State of Telangana, Represented by its Principal Secretary, Revenue Department (Commercial Taxes), Telangana 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, declaring the action of the Respondent No.1, in issuing the Notices/Orders as null and void in view of Show Cause Notice in Form GST DRC 01 in Ref No.ZD361124044639A, vide DIN No.GST/36AAEFG6188P1ZN/20-21, dated 30.11.2024, on account of being barred by limitation and Assessment Order in Form GST DRC-07, in Reference No. ZD360225088669S, vide DIN No.GST/36AAEFG6188P1ZN/20-21, dated 28.02.2025, issued under Section 73 of the CGST Act, 2017 and the TGST Act, 2017 for the tax period 2020-21, as void ab initio, without jurisdiction, illegal, arbitrary and contrary to the provisions of the GST Act, 2017, and in violation of Article 19(1)(g) and 300A of the Petitioner.

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 grant stay an interim relief of all further proceedings arising in pursuance of the impugned Assessment Order passed by the Respondent No.1, in Form GST DRC - 07, in Reference No. ZD360225088669S, vide DIN No.GST/36AAEFG6188P1ZN/20-21, dated 28.02.2025, for the tax period 2020-21, pending disposal of this writ petition

Counsel for the Petitioner: SRI PUPPALA BHARATH NANDAN

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.29510 of 2025

Dated: 18.06.2026

Between:

M/s. G. S. Reddy Constructions,
Rep., by its Managing Partner, Sri G. Seetha Rami Reddy,
Ayyappa Society, Madhapur, Hyderabad, Telangana.

... Petitioner

AND

State Tax Officer-I,
Sanath Nagar Circle, Punjagutta Division,
Hyderabad and two others

... Respondents

ORDER:

Mr. P. Bharath Nandan, learned counsel for the petitioner, appears through video conferencing.

Mr. Swaroop Oorilla, learned Special Government Pleader appears for State Tax.

2. The writ petition has been preferred against the show cause notice in Form GST DRC-01, dated 30.11.2024 and the Assessment Order in Form GST DRC-07 dated 28.02.2025 passed under Section 73 of the Central Goods and Services Tax Act, 2017 and Telangana Goods and Services Tax Act, 2017, for the tax period April 2020 to March 2021.

3. The petitioner has approached this Court alleging that it has come to know about existence of the proceedings, issuance of notice and passing of the order only after receiving an Arrear Notice dated 05.08.2025. It is also alleged that the impugned orders are unsigned.

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

5. Counter affidavit has been filed on behalf of respondent No.2 disputing the grounds in relation to the service of notice and personal hearing notice. However, learned Special Government Pleader for State Tax submits that the impugned orders are digitally signed and therefore, the plea of unsigned is not sustainable. He further submits that the petitioner was at liberty to prefer an appeal against the impugned orders 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/- V.KAVITHA
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The State Tax Officer - I, Sanath Nagar Circle, Punjagutta Division, Hyderabad.
2. The Assistant Commissioner (ST), Sanathnagar Circle, Sanathnagar, Hyderabad
3. The Principal Secretary, Revenue Department (Commercial Taxes), Telangana Secretariat, T.S.,Hyderabad.
4. One CC to SRI. PUPPALA BHARATH NANDAN 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

BM
TKS

HIGH COURT

DATED: 18/06/2026

ORDER

WP.No.29510 of 2025

HIGH COURT FOR THE STATE OF TELANGANA
10 JUL 2026
★ DESPATCHED ★

DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

9 NT
7/7/26