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

WEDNESDAY, THE TWENTY FOURTH 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: 14362 OF 2025

Between:

M/s. Organ Ads, Rep. by its Proprietor, Dandyala Laxman Rao, S/o. Ramaiah, aged 53 years, R/o H.No.16-9-144/17, Sri Nagar Colony, Gollagudem, Khanapuram Haveli, Khammam, Telangana-507001, Proprietor

...PETITIONER

AND

1. The Union of India, represented by the Commissioner Central Tax, Rangareddy Commissionerate, GST Bhawan, VIP hills, Jaihind Enclave, Madhapur, Hyderabad.
2. The Assistant Commissioner of Central Tax, Khammam GST division, H.No.15-13-154, Stapathi Vijaya Raghava Towers, Bank Colony, Khammam-507002.

...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, direction or order more specifically one in the nature of certiorari declaring that the Order in original No.69/2023(ST) for the FY 2015-16 passed by the respondent as wholly without jurisdiction and violative of fundamental rights of the petitioner and principals of natural justice, quash the same, restrain the respondents from taking further action against the petitioner in pursuance to the impugned OIO.

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 direct the 2nd respondent to revoke the GST-DRC-13 Dt. 30/12/2024 freezing the Current A/c. No.1433115000001730 in Karoor Vysya Bank, Surya Complex, Kaman Bazar, Khammam, of the petitioner in pursuance to Order in Original No.69/2023 ST Dt. 20/09/2023 for the FY 2015-16 passed by the 2nd respondent, pending disposal of the writ petition.

Counsel for the Petitioner: SRI E.HARI BABU

Counsel for the Respondent No.1: SRI N.BHUJANGA RAO,
DEPUTY SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.2: SRI DOMINIC FERNANDES,
Sr. SC FOR CBIC

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.14362 OF 2025

DATED: 24.06.2026

Between:

M/s. Organ Ads,
Rep by its Proprietor, Dandyala Laxman Rao,
Khammam, Telangana.

... Petitioner

AND

The Union of India,
Rep., by the Commissioner, Central Tax,
Ranga Reddy Commissionerate,
Madhapur, Hyderabad and another.

... Respondents

ORDER:

Mr. E. Hari Babu, learned counsel for the petitioner.

Mr. Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC) for respondent No.2.

2. Petitioner has assailed the impugned order-in-original, dated 20.09.2023 pertaining to financial year 2015-16 rendered under the proviso to Section 73(1) of the Finance Act, 1994 (for short, "the Act") invoking the extended period of limitation. The petitioner claims not to have received the show cause notice on the order-in-original, but by way of memo filed by respondent No.2 the

acknowledgement of receipt of show cause notice and the order-in-original through panchanama are enclosed to rebut that. Petitioner has also taken other grounds on merit that the services which it has provided fall within the negative list under Section 66D(g) of the Act as amended in the year 2012. Petitioner had approached this Court upon issuance of recovery notice on 30.12.2024 *inter alia* taking a number of grounds.

3. Learned Senior Standing Counsel for CBIC has opposed the plea taken on merits as well.

4. However, after some arguments, learned counsel for the petitioner seeks liberty to the petitioner to prefer an appeal against the impugned order and prays that the delay in approaching the appellate authority under Section 85(1) of the Act may be considered sympathetically also taking into account the time spent in pursuing the writ petition before this Court.

5. Learned Senior Standing Counsel for CBIC submits that the petitioner was at liberty to prefer an appeal against the impugned order 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. For a period of two weeks from today, no coercive steps be taken pursuant to Form GST DRC-13, dated 30.12.2024.

8. The writ petition is accordingly disposed of with the aforesaid liberty. There shall be no order as to costs.

Miscellaneous applications, if any pending, shall stand closed.

SD/- R.KARTHIKEYAN
JOINT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Commissioner Central Tax, Rangareddy Commissionerate, GST Bhawan, VIP hills, Jaihind Enclave, Madhapur, Hyderabad, Union of India.
2. The Assistant Commissioner of Central Tax, Khammam GST division, H.no 15-13-154, Stapathi Vijaya Raghava Towers, Bank Colony, Khammam-507002.
3. One CC to SRI E.HARI BABU, Advocate [OPUC]
4. One CC to SRI DOMINIC FERNANDES, Sr. SC FOR CBIC [OPUC]
5. One CC to SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA, High Court for the State of Telangana at Hyderabad [OPUC]
6. Two CD Copies

BSR

TKS

HIGH COURT

DATED: 24/06/2026

ORDER

WP.No.14362 of 2025

DISPOSING OF THE WRIT PETITION,

WITHOUT COSTS

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7/7/96