

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

**TUESDAY, THE TWENTY THIRD 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: 19023 OF 2026

Between:

Space Concepts, Rep. by its Sole Proprietor, Mr. Sumit Siktia, S/o Shankarlal Siktia, Age. 41 years, Flat No. 302, 6-3-1099/1/14, 15, Lake Melody, Somajiguda, Hyderabad, Telangana-500082.

...PETITIONER

AND

1. The State Tax officer (GST)(ST), Basheerbagh, Nampally - I Circle, Abids Division, Telangana.
2. The Assistant Commissioner (GST)(ST), Basheerbagh Nampally - I Circle, Abids Division, Telangana.
3. The Assistant Commissioner (GST)(ST), Somajiguda Circle, Khairatabad Division, Telangana.
4. The Commissioner of State Tax, State GST Department, State GST Commissioner Office, Nampally, Opp. to Gandhi Bhavan, Hyderabad.
5. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, 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, order, or direction declaring that the impugned Order vide reference No. ZD361225030430Y dated 09/12/2025 (Exhibit-P2) passed by the 1st Respondent cannot be sustained in law, as the Attachment to Show Cause Notice in Form GST DRC-01 vide reference No.

ZD3607256032989Q dated 24/07/2025 (Exhibit-P1), which forms part of the said Show Cause Notice, is neither digitally signed nor authenticated through e-signature as specified under Rule 26(3) of the CGST Rules, 2017, and are to be set-aside.

I.A. NO: 1 OF 2026

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support Thereof, the High Court may be pleased to suspend the operation of the impugned Order in Form GST DRC-07 vide reference No. ZD361225030430Y dated 09/12/2025 (Exhibit-P2) issued by the 1st Respondent, and Arrear Notice dated 19.05.2026 (Exhibit-P3) issued by the 2nd Respondent, passed for the tax period 2021-2022, pending disposal of the writ petition.

Counsel for the Petitioner: SRI JAI KISHAN SOLANKI

**Counsel for the Respondents: SRI SWAROOP OORILLA,
SPL. GP 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.19023 of 2026

Dated:23.06.2026

Between:

Space Concepts

...Petitioner

and

The State Tax Officer (GST)(ST),
Basheerbagh Nampally-1 Circle,
Abids Division, Telangana,
and 4 others.

...Respondents

ORDER:

Learned counsel Sri Jai Kishan Solanki appears for the petitioner.

Sri Swaroop Oorilla, learned Special Government Pleader for
State Tax, appears for the respondents.

2. The writ petition has been preferred against the order dated
09.12.2025 passed by respondent No.1 and the attachment to the show
cause notice in Form GST DRC-01 dated 24.07.2025 passed under
Section 73 of the Telangana Goods and Services Tax Act, 2017, for the

tax period April 2021 – March 2022 imposing the tax, penalty and interest.

3. The petitioner has approached this Court alleging that the existence of the impugned show cause notice and the impugned order came to its knowledge only upon receipt of the Arrear Notice dated 19.05.2026 issued by respondent No.2 through e-mail. The petitioner alleges that the demand is *ex parte* as it was unaware of the same and also that the impugned show cause notice and the impugned order are unsigned.

4. However, after some arguments, learned counsel for the petitioner seeks liberty to the petitioner to prefer an appeal against the impugned order. 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. Learned Special Government Pleader for State Tax 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. During the period of two weeks within which the petitioner has to file the appeal, no coercive steps be taken against the petitioner pursuant to the impugned arrear notice.

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

Miscellaneous applications pending, if any, shall stand closed.

SD/- A.V.S.S.C.S.M. SARMA
JOINT REGISTRAR
SECTION OFFICER

//TRUE COPY//

To,

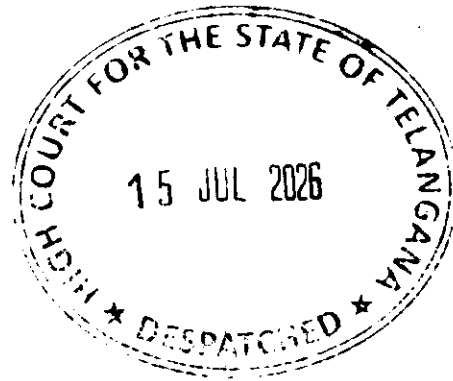
1. The State Tax officer (GST) (ST), Basheerbagh, Nampally - I Circle, Abids Division, Telangana.
2. The Assistant Commissioner (GST) (ST), Basheerbagh Nampally - I Circle, Abids Division, Telangana.
3. The Assistant Commissioner (GST) (ST), Somajiguda Circle, Khairatabad Division, Telangana.
4. The Commissioner of State Tax, State GST Department, State GST Commissioner Office, Nampally, Opp. to Gandhi Bhavan, Hyderabad.
5. The Principal Secretary, Revenue (CT) Department, Hyderabad, State of Telangana.
6. One CC to SRI JAI KISHAN SOLANKI, Advocate [OPUC]
7. Two CCs to SRI SWAROOP OORILLA, SPL. GP FOR STATE TAX, High Court for the State of Telangana at Hyderabad [OUT]
8. Two CD Copies

HIGH COURT

DATED: 23/06/2026

ORDER

WP.No.19023 of 2026



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

⑪ NT
7/7/26.