[3488]

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

WRIT PETITION NO: 18716 OF 2026

Between:

M/s. Harihara Suta Industries, rep. by its Proprietor, Mr.Kalyan Terli, 47 years LIG-76, TSIIC Colony, Road 16, IDA Jedimetla, Hyderabad, Telangana - 500055

...PETITIONER

AND

1. Superintendent of Central Tax, Jeedimetla Division, Qutbullapur GST Range. 14 8-2-77/3, Aditya Towers, Sri Sai Enclave, Old Bowenpally,Secunderabad - 500 011.
2. Assistant Commissioner of Central Tax, Jeedimetla Division, Medchal GST Commissionerate Plot No. 16 and 21, 1st Floor,Aditya Towers, Sri Sai Enclave, Old Bowenpally, Secunderabad - 500 011.
3. State of Telangana, Rep by its Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Hyderabad.
4. Union of India, rep. by its Principal Secretary, Government of India, Ministry of Finance, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110 001.
5. ICICI Bank Limited, Shapur Branch Rep. by its Branch Manager, 1-251/1, MPR Complex, Phase -I IDA, Shapurnagar, Jeedimetla Hyderabad, Telangana-500 055.

...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 or order or direction a.declaring that the show cause notice in Form GST DRC-01 dated. 15.05.2024 and the final adjudication order in Form GST DRC-07 dated 28.08.2024 passed under Section 73 of the GST Act for the FY 2019-20 by the 1st Respondent as being a nullity, non-est in slaw on account of not having any signature on them and unsustainable in law, and b.alternatively, declaring that the liability of tax, interest and penalty arising under the unsigned order in Form GST DRC-07 dated 28.08.2024 purportedly passed under Section 73 of the GST Act by the 1st Respondent cannot be enforced or recovered from the Petitioner on account of such order being unsigned, non-est, and c.declaring that the limitation to file a statutory appeal under Section 107 of the GST Act, would not commence until a signed copy of the proceedings/ order in Form GST DRC-07 dated 28.08.2024 is served on the Petitioner in accordance with the law.

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 grant interim suspension of the bank attachment notice dated 28.04.2026 issued by the 2nd Respondent to the 5th Respondent in Form GST DRC-13 pursuant to the impugned order in original dated 13.08.2024 passed by the 1st Respondent for the tax period 2019-20, pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

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 stay of all further proceedings pursuant to the impugned order dated 13.08.2024 and the proceedings in the Form GST DRC-07 in Ref. No. ZD360824124185D dated 28.08.2024 passed by the 1st Respondent for the tax period 2019-20, pending disposal of the writ petition as otherwise the Petitioner will be put to sever loss and hardship.

Counsel for the Petitioner: SRI SIDDARTH GILDA
Counsel for the Respondent Nos.1 and 2: SRI. DOMINIC FERNANDES
(SENIOR STANDING COUNSEL FOR CBIC)

Counsel for the Respondent No.3: GP FOR STATE
Counsel for the Respondent No.4: SC FOR CENTRAL GOVERNMENT
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.18716 of 2026

DATED: 18.06.2026

Between:

M/s. Harihara Suta Industries,
Rep. by its Proprietor Mr. Kalyan Terli

...Petitioner

and

Superintendent of Central TAx,
Jeedimetla Division, Qutbullpaur GST Range,
8-2-77/3, Aditya Towers, Sri Sai Enclave,
Old Bowenpally, Secunderabad and 4 others.

...Respondents

ORDER:

Mr. Siddarth Gilda, learned counsel appears for the petitioner through video conferencing.

Mr. Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC), appears for respondent Nos.1 and 2.

2. In the present case, the order-in-original dated 13.08.2024 along with the proceedings in Form GST DRC-07 dated 28.08.2024 passed under Section 73 of the Telangana Goods and Services Tax Act, 2017 and Central Goods and Services Tax Act, 2017 (for short 'the Act') and the show cause notice along with Form GST DRC-01 dated 15.05.2024 and the notice in Form GST DRC-13 dated 28.04.2026 are under challenge.

3. The petitioner alleges that the summary of the order in Form GST DRC-07 dated 28.08.2024 is an unsigned document and is not valid. The petitioner has also taken a plea that it came to know about the existence of the impugned proceedings only upon receipt of a bank attachment communication issued to its banker by respondent No.2 in Form DRC-13 dated 28.04.2026. The matter relates to tax period April, 2019 to March, 2020. Therefore, the matter is not belated. This Court may entertain the Writ Petition on the ground that the petitioner was not aware of the impugned 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**[1].

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 Act. He submits that the appellate authority may be directed to consider the question of delay sympathetically 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 and the petitioner is granted liberty 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 he is satisfied on the point of delay, he shall decide the case on merits in accordance with law. During the period of two weeks within which the petitioner has to file an appeal, no

[1] (2020) 19 SCC 681

coercive steps be taken against the petitioner pursuant to the impugned garnishee notice in Form GST DRC-13 dated 28.04.2026.

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

Miscellaneous applications pending, if any, shall stand closed.

SD/-K. BHAVANI SWAMY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. Superintendent of Central Tax, Jeedimetla Division, Qutbullapur GST Range. 14 8-2-77/3. Aditya Towers. Sri Sai Enclave, Old Bowenpally,Secunderabad - 500 011.
2. Assistant Commissioner of Central Tax, Jeedimetla Division, Medchal GST Commissionerate Plot No. 16 and 21, 1st Floor,Aditya Towers, Sri Sai Enclave. Old Bowenpally, Secunderabad - 500 011.
3. The Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, State of Telangana, Hyderabad.
4. The Principal Secretary, Government of India, Ministry of Finance, 3rd Floor, Jeevan Deep Building, Sansad Marg, Union of India, New Delhi-110 001.
5. The Branch Manager, ICICI Bank Limited, Shapur Branch 1-251/1, MPR Complex, Phase -I IDA. Shapurnagar, Jeedimetla Hyderabad, Telangana-500 055.
6. One CC to Sri Siddarth Gilda, Advocate [OPUC]
7. One CC to Sri Dominic Fernandes (senior standing counsel for CBIC) [OPUC]
8. Two CCs to the GP for State Tax, High Court for the State of Telangana, at Hyderabad[OUT]
9. One CC to SC for Central Government[OPUC]
10. Two CD Copies

TJ
BS

HIGH COURT

DATED: 18/06/2026

ORDER

WP.No.18716 of 2026

DISPOSING OF THE WRIT PETITION

WITHOUT COSTS

13 MT 30/6/26