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.28657 OF 2025

Between:

M/s.Qualitus Pharma Solutions, Rep. by its Mg.Partner Sri P.B.R.Varma. Sy.No.491 and 492, Gowdavally Medchal Road, Medchal Mandal, MedchalMalkajgiri District, Telangana

...PETITIONER

AND

1. The Assistant Commissioner of Central Tax, Central Excise and Service Tax, Medchal GST Range, Medchal Division, Medchal GST Commissionerate, Plot No.16 and 21, 4th Floor, Aditya Towers, Near Check Post, Old Bowenpally, Secunderabad-500011.
2. The Superintendent of Central Tax, Central Excise and Service Tax, Medchal GST Range, Medchal Division, Medchal GST Commissionerate, Plot No.16 and 21, 4th Floor, Aditya Towers, Near Check Post, Old Bowenpally, Secunderabad-500011.
3. The Commissioner of Central Tax, Medchal GST Commissionerate, Telangana.

...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, Order or Direction particularly one in the nature of Writ of Mandamus or any other appropriate Writ or Order or Direction declaring (i)the Section 16(2)(c) read with Section 41(2) of the IGST/CGST/SGST Act 2017 as ultra vires to Article 14, 19(1)(g), 21, 265 and 300A of the Constitution of India (ii)the action of the 1st Respondent in passing the impugned Order-in-Original in Form GST DRC-07 dated 02.02.2024 along with its Summary of the Order dated 07.02.2024 for the year 2018-19 under the CGST Act, 2017 vide DIN No.20240256YP040000B675 and the action of the 2nd respondent in issuing the Show Cause Notice in Form GST DRC 01 dated 10.11.2023 with its Summary of the Notice dated 11.12.2023 as illegal, arbitrary, without jurisdiction, contrary to law and in violation of the Principles of Natural Justice and set aside the same as null and void as both the Summaries of the Order and the Notice are unsigned either digitally or electronically as required under the provisions of the CGST Act, 2017 and as covered by the judgment of this Hon'ble Court in W.P.No.21101/2024 .

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 suspend the operation of the impugned Order-in-Original passed by the 1st respondent Assistant Commissioner of Central Tax, Medchal Division in Form GST DRC-07 dated 02.02.2024 along with its Summary of the Order dated 07.02.2024 for the year 2018-19 under the CGST Act, 2017 vide DIN No.20240256YP040000B675

Counsel for the Petitioner: SRI B. KRISHNA REDDY

Counsel for the Respondents: SRI. DOMINIC FERNANDES
(SENIOR STANDING COUNSEL 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.28657 of 2025

Dated: 18.06.2026

Between:

M/s. Qualitus Pharma Solutions
Rep. by its Managing Partner Sri P.B.R.Varma,
Sy.No.491 and 492, Gowdavally Village,
Medchal Road, Medchal Mandal,
Medchal-Malkajgiri District, Telangana.

...Petitioner

and

The Assistant Commissioner of Central Tax,
Central Excise & Service Tax, Medchal GST Range,
Medchal Division, Medchal GST Commissionerate,
Plot No.16 & 21, 4th Floor, Aditya Towers,
near Check Post, Old Bowenpally,
Secunderabad – 500011 and 2 others.

...Respondents

Order:

Heard Mr. B.Krishna Reddy, learned counsel appearing for the petitioner and Mr. Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC) appearing for the respondents.

2. In the present case, the order-in-original dated 02.02.2024 along with the proceedings in Form GST DRC-07 dated 07.02.2024 passed under Section 73 of the Central Goods and Services Tax Act, 2017 (for short 'the Act') and the show cause notice along with Form GST DRC-01 dated 11.12.2023, are under challenge.

3. The petitioner alleges that the summary of the order in Form GST DRC-07 dated 07.02.2024 is an unsigned document and is not valid. The petitioner has also taken a plea that it came know about the existence of the impugned proceedings and the passing of the final order only only upon the issuance of the garnishee notice for attachment of its Bank account in respect of assessment year 2017-2018.. The matter relates to tax period April, 2018 to March, 2019. 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.

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[1] (2020) 19 SCC 681

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.

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. The Assistant Commissioner of Central Tax, Central Excise and Service Tax, Medchal GST Range, Medchal Division, Medchal GST Commissionerate, Plot No.16 and 21, 4th Floor, Aditya Towers, Near Check Post, Old Bowenpally, Secunderabad-500011.
2. The Superintendent of Central Tax, Central Excise and Service Tax, Medchal GST Range, Medchal Division, Medchal GST Commissionerate, Plot No.16 and 21, 4th Floor, Aditya Towers, Near Check Post, Old Bowenpally, Secunderabad-500011.
3. The Commissioner of Central Tax, Medchal GST Commissionerate, Telangana.
4. One CC to Sri B. Krishna Reddy, Advocate [OPUC]
5. One CC to Sri Dominic Fernandes (senior standing counsel for CBIC) [OPUC]
6. Two CD Copies

TJ
BS

HIGH COURT

DATED: 18/06/2026

ORDER

WRIT PETITION No.28657 OF 2025

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

DISPOSING OF THE WRIT PETITION

WITHOUT COSTS

30/6/26