

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

**MONDAY, THE TWENTY SECOND 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: 18983 OF 2026

Between:

B. Loganathan, S/o Bhaktavachalam, Age 54 years, Occ. Business, R/o. Flat No. 203A, 2nd Floor, Arch Stone Apartments, Beside KK Convention, Bandlaguda, Hyderabad, Telengana - 500 068.

...PETITIONER

1. The State of Telangana, Represented by its Principal Secretary, Revenue (Commercial Taxes) Department, Secretariate Building, Hyderabad.
2. The Commissioner of Commercial Taxes, Commercial Taxes Department, Government of Telangana. Commissioner of Commercial Taxes Department, C.T Complex, Nampally, Hyderabad - 500 001.
3. The Assistant Commissioner (ST), Rajendra Nagar - 2 Circle, Saroornagar Division, Commercial Taxes Department, Government of Telangana. Commissioner of Commercial Taxes Department, C.T Complex, Nampally, Hyderabad - 500 001.
4. The Joint Commissioner (ST), Saroornagar Division, Hyderabad, Commercial Taxes Department, Government of Telangana. Commissioner of Commercial Taxes Department, C.T Complex, Nampally, Hyderabad - 500 001.

...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 more particularly one in the nature of a WRIT OF MANDAMUS or any other appropriate writ, order or direction declaring the action of the Respondent No.3 herein is passing the Order in GSTIN No. 36AFVPB9438F1Z2,

Dt. 23.08.2024 on best judgment basis U/s. 73 of the Telangana Goods and Services Tax Act. 2017 (for short, the TGST Act), raising a demand of Rs.22,36,758/- as illegal, arbitrary, contrary to the provisions of the GST enactments and violative of the principles of natural justice and consequently set aside the impugned Order in GSTIN No. 36AFVPB9438F1Z2, Dt. 23.08.2024.

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 suspend the operation of the impugned Order in GSTIN No. 36AFVPB9438F1Z2, Dt. 23.08.2024 passed by the Respondent No. 3 pending disposal of the above writ petition.

Counsel for the Petitioner: SRI MOHAMMED NAWAZ HYDER ALI

**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.18983 of 2026

DATED: 22.06.2026

Between:

B. Loganathan

... Petitioner

AND

The State of Telangana,
Rep., by its Principal Secretary,
Revenue (Commercial Taxes) Department,
Secretariat Building, Hyderabad and 3 others.

... Respondents

ORDER:

Heard Mr. Md. Nawaz Hyder Ali, learned counsel for the petitioner and Mr. Swaroop Oorilla, learned Special Government Pleader appears for State Tax.

2. The writ petition has been preferred against the order dated 23.08.2024 passed under Section 73 of the Central Goods and Services Tax Act, 2017/Telangana Goods and Services Tax Act, 2017, for the financial year 2019-2020 demanding to pay tax of Rs.22,36,758/-.

3. Learned counsel for the petitioner submits that earlier two show cause notices were issued proposing a demand of Rs.22,36,758/-. However, the said notices were never brought to the notice of the petitioner by his accountant and auditor, who looks after his day-to-day GST compliances and portal related matters. During the relevant period, his father suffered serious ill-health and passed away. Thereafter, the petitioner also suffered serious medical issues and underwent surgery. Petitioner further submits that when he engaged a new auditor, he came to know about passing of the impugned order by respondent No.3.

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 financial year.

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 if satisfied on the point of delay, proceed to decide the appeal on merits in accordance with law.

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

Miscellaneous applications pending, if any, shall stand closed.

**SD/-N. CHANDRA SEKHAR
DEPUTY REGISTRAR**

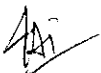
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SECTION OFFICER

To,

1. The Principal Secretary, Revenue (Commercial Taxes) Department, Secretariate Building, Hyderabad, State of Telangana.
2. The Commissioner of Commercial Taxes, Commercial Taxes Department, Government of Telangana. Commissioner of Commercial Taxes Department, C.T Complex, Nampally, Hyderabad - 500 001.
3. The Assistant Commissioner (ST), Rajendra Nagar - 2 Circle, Saroornagar Division, Commercial Taxes Department, Government of Telangana. Commissioner of Commercial Taxes Department, C.T Complex, Nampally, Hyderabad - 500 001.
4. The Joint Commissioner (ST), Saroornagar Division, Hyderabad, Commercial Taxes Department, Government of Telangana. Commissioner of Commercial Taxes Department, C.T Complex, Nampally, Hyderabad - 500 001.
5. One CC to SRI MOHAMMED NAWAZ HYDER ALI, Advocate [OPUC]
6. Two CCs to SRI SWAROOP OORILLA, SPL. GP FOR STATE TAX, High Court for the State of Telangana at Hyderabad [OUT]
7. Two CD Copies

BSR
BS



HIGH COURT

DATED: 22/06/2026

ORDER

WP.No.18983 of 2026



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

CGM
30/6/26