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: 18918 OF 2026

Between:

1. M/s.Win Creatives India (P) Limited, Rep. by its Director Sri Rajive Dhavan Flat No.502, 5th Floor, H.No.8-2-269/H/13, Plot No.13, Cyber Heights, Road No.2, Banjara Hills, Hyderabad -500034

...PETITIONER

AND

1. Union of India, Rep. by the Secretary (Revenue), Ministry of Finance, North Block, New Delhi - 110 001.
2. The Central Board of Indirect Taxes and Customs, Rep. by its Chairman, Department of Revenue, Ministry of Finance, North Block, New Delhi - 110 001.
3. The Principal Commissioner of Central Tax, Hyderabad GST Commissionerate, GST Bhavan, L.B. Stadium, Basheerbagh, Hyderabad - 500 004.
4. The Deputy/Assistant Commissioner of Central Tax, Banjara Hills Division, Hyd. GST Commissionerate, 3rd Floor, Amiso Plaza, Near Century Hospital, Rd. No.12, Banjara Hills, Hyderabad - 500 034.
5. The Superintendent of Central Tax, Jubilee Hills-II Range, Banjara Hills Division, 1st Floor, Amiso Plaza, Near Century Hospital, Road No.12, Banjara Hills, Hyderabad - 500 034

...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 Mandamus. Declaring the action of the 5th respondent in issuing the impugned Order-in-Original No.74/2024-25-Adjn (Supdt) GST dated 17.12.2024 for the A.Y.2017-18 under the CGST Act, 2017 as illegal, void ab initio, without jurisdiction and passed in violation of the principles of natural justice and contrary to the provisions of the CGST Act, 2017 and the IGST Act, 2017 in demanding the tax and penalty under Section 74 and Section 122 respectively, and consequently set aside the same in its entirety.

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 writ petition, the High Court may be pleased to grant stay of all the further proceedings pursuant to the impugned Order-in-Original No. 74/2024-25-Adjn (Supdt) GST dated 17.12.2024 passed by the 5th respondent for the A.Y.2017-18 under the CGST Act, 2017order dated 17.12.2024

Counsel for the Petitioner: SRI S.V. BHARADWAJA REP
SRI. B KRISHNA REDDY

Counsel for the Respondent No. 1: Sri. N Bhujanga Rao
Deputy Solicitor General Of India

Counsel for the Respondent Nos. 2to5: SRI D. RAGHAVENDRA RAO, SENIOR 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.18918 of 2026

DATED: 22.06.2026

Between:

M/s. Win Creatives India (P) Limited,
Rep., by its Director, Sri Rajive Dhavan,
Banjara Hills, Hyderabad.

... Petitioner

AND

Union of India,
Rep., by the Secretary (Revenue),
Ministry of Finance, North Block,
New Delhi and four others.

... Respondents

ORDER:

Heard Mr. S.V. Bharadwaja, learned counsel represents Mr. B. Krishna Reddy, learned counsel for the petitioner and Mr. D. Raghavendra Rao, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC) appears for respondent Nos.2 to 5.

2. The writ petition has been preferred against the order-in-original dated 17.12.2024 passed under Section 74 of the Central Goods and Services Tax Act,

2017, for the tax period July, 2017 to March, 2018 imposing the tax, penalty and interest.

3. Learned counsel for the petitioner submits that due to ill-health of the Chartered Accountant of the petitioner, he could not file written reply to the show cause notices, as such, respondent No.5 treating non-appearance as intentional, passed the impugned order. The petitioner has come to know about the liability only when the impugned order has been served on it.

4. However, after some arguments, learned counsel for the petitioner seeks liberty to the petitioner to prefer an appeal against the order-in-original. 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 Senior Standing Counsel for CBIC submits that the petitioner was at liberty to prefer an appeal against the order-in-original 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 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/-L. VIJAYA LAXMI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Secretary, Union of India, (Revenue), Ministry of Finance, North Block, New Delhi - 110 001.
2. The Chairman, Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, North Block, New Delhi - 110 001.
3. The Principal Commissioner of Central Tax, Hyderabad GST Commissionerate, GST Bhavan, L.B. Stadium, Basheerbagh, Hyderabad - 500 004.
4. The Deputy/Assistant Commissioner of Central Tax, Banjara Hills Division, Hyd. GST Commissionerate, 3rd Floor, Amiso Plaza, Near Century Hospital, Rd. No.12, Banjara Hills, Hyderabad - 500 034.
5. The Superintendent of Central Tax, Jubilee Hills-II Range, Banjara Hills Division, 1st Floor, Amiso Plaza, Near Century Hospital, Road No.12, Banjara Hills, Hyderabad - 500 034
6. One CC to SRI. B KRISHNA REDDY Advocate [OPUC]
7. One CC to SRI. N BHUJANGA RAO Deputy Solicitor General of India [OPUC]
8. One CC to SRI. D. RAGHAVENDRA RAO, SENIOR SC FOR CBIC [OPUC]
9. Two CD Copies

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BS

HIGH COURT

DATED: 22/06/2026

HIGH COURT FOR THE STATE OF TELANGANA
16 JUL 2026
DESPATCHED

ORDER
WP.No.18918 of 2026

DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

11
30/7/26