

**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: 18760 OF 2026

Between:

Ravi Kunchepu, Prop., M/s Kunchepu Ravi Works Contractor, 3-19, Main Road, Sarangapur, Nizamabad, Nizamabad District, TG rep. by its proprietor, Ravi Kunchepu S/o Chinna Peddulu R/o Nizamabad.

...PETITIONER

AND

1. State Tax Officer (FAC), Bodhan and Nizamabad-3, Nizamabad Division Rakasipet, NGO's Bhavan, Bodhan Dist. Nizamabad (State of Telangana)
2. Assistant Commissioner of State Tax, Bodhan and Nizamabad-3, Nizamabad Division Rakasipet, NGO's Bhavan, Bodhan Dist. Nizamabad (State of Telangana)
3. Joint Commissioner(ST), Nizamabad Division, 1st Floor, Municipal Complex, Tilak Garden, Nizamabad (State of Telangana)
4. Commissioner of State Goods Service Taxes, 1st Floor, Commissioner of Commercial Taxes Building, Government of Telangana, Nampally, Hyderabad. (State of Telangana)
5. The State of Telangana, rep. by its Principal Secretary, Revenue (State Tax) Department, Secretariat, Hyderabad (State of 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 Writ of Mandamus or any other appropriate Writ order or direction under Article 226 of the Constitution of India in declaring (1) unsigned show cause notice dt.13.06.2022 issued by the 2nd respondent in disallowing the excess input tax credit

claimed without any details is quite contrary to law and unsustainable in the eye of law (2) The show cause notice dt.13.06.2022 and order dt.23.02.2025 issued under section 74 of the Act, failed to establish the ingredients of fraud, suppression or willful evasion is bad in law (3) Unsigned show cause notice dt.13.06.2022 issued by the 1st respondent under section 74 of the Act, 2017, without any signature including digital signature over the said unsigned attachment to order under reference in reference No. ZD360225066251N dt.23.02.2025 for the financial year April, 2020 to March, 2021, without any details of the transactions or even extending any personal hearing notice as contemplated under section 75(4) of the GST Act, 2017 is violative of the principle of natural justice, equity, fair play and (3) the unsigned show cause notice dt.13.06.2022 and unsigned attachment to order dt.23.02.2025 issued under section 74 of the CGST Act, 2017 is violative of Rule 26 of the CGST Rules, 2017 as prescribed under the GST Act, 2017, as arbitrary illegal and quite contrary to law consequently set aside the order dt. 23-02-2025 as void, unenforceable and unsustainable in the eye of law as prescribed under the GST Act, 2017, as arbitrary illegal and quite contrary to law consequently set aside the same as void, unenforceable and unsustainable.

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 stay of collection of disputed tax under the CGST and SGST of Rs.11,31,170/-, interest of Rs.2,03,610/- and penalty of Rs.1,13,116/- under section 74 of the SGST and CGST Act, 2017, under reference No. ZD360225066251N pursuant to the show cause notice and unsigned to attachment order dt.23-02-2025, issued by the 1st respondent for the financial year April, 2020 to March 2021 pending disposal of the above Writ Petition.

Counsel for the Petitioner: SRI TEJPRAKASH TOSHNIWAL

**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.18760 of 2026

DATED : 18.06.2026

Between:

**Ravi Kunchepu,
Proprietor M/s. Kunchepu Ravi Works contractor**

... Petitioner

AND

**State Tax Officer (FAC),
Bodhan and Nizamabad,
Nizamabad Division Rakasipet,
Bodhan District, Nizamabad and 4 others**

... Respondents

ORDER:

Mr. Tejprakash Toshniwal, learned counsel appears for petitioner.

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

2. In the present case, the show cause notice dated 13.06.2022 and order dated 23.02.2025 passed under Section 74 of the Telangana Goods and Services Tax Act, 2017, and Central Goods and Services Tax Act, 2017 (for short 'the Act'), are under

challenge. The instant Writ Petition has been filed on 30.03.2026. The petitioner has taken a plea that he came to know of the impugned order only on 23.03.2026 when the office of respondent No.1 informed him about the alleged demand. The matter relates to the Tax Period April, 2020 - March, 2021. Therefore, the matter is not belated. This Court may entertain the Writ Petition on the ground that the petitioner was not aware of the proceedings initiated by the Department. Moreover, the impugned order was merely uploaded on the additional notices tab of GSTIN Portal. As such, it was not in the notice of the petitioner.

3. Learned Special Government Pleader for State Tax 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 Limited¹**.

¹ (2020) 19 SCC 681

4. 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.

5. Having regard to the facts and circumstances as noted above, this Court is not inclined to enter into the merits of the issue as the petitioner is being allowed liberty to approach the appellate authority. He may approach the appellate authority within a period of two weeks with a delay condonation application and statutory pre-deposit. It is open for the petitioner to take all such grounds in law and on facts in the appeal. Needless to say, the appellate authority would consider the question of delay and if it is satisfied with the reasons explained in the delay condonation application, it shall decide the case on merits.

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

Miscellaneous applications, if any pending, shall stand closed.

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**SD/-M. MANJULA
JOINT REGISTRAR**


SECTION OFFICER

To,

1. State Tax Officer (FAC), Bodhan and Nizamabad-3, Nizamabad Division Rakasipet, NGO's Bhavan, Bodhan Dist. Nizamabad (State of Telangana)
2. Assistant Commissioner of State Tax, Bodhan and Nizamabad-3, Nizamabad Division Rakasipet, NGO's Bhavan, Bodhan Dist. Nizamabad (State of Telangana)
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4. Commissioner of State Goods Service Taxes, 1st Floor, Commissioner of Commercial Taxes Building, Government of Telangana, Nampally, Hyderabad. (State of Telangana)
5. The Principal Secretary, Revenue (State Tax) Department, The State of Telangana, Secretariat, Hyderabad (State of Telangana)
6. One CC to Sri Tejprakash Toshniwal, Advocate [OPUC]
7. Two CCs to the GP for State Tax, High Court for the State of Telangana, at Hyderabad[OUT]
8. Two CD Copies

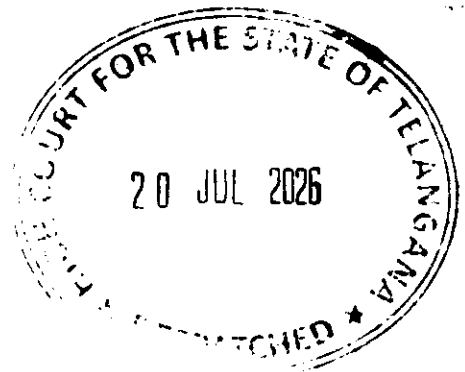
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HIGH COURT

DATED: 18/06/2026

ORDER

WP.No.18760 of 2026



**DISPOSING OF FTHE WRIT PETITION
WITHOUT COSTS**

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