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

TUESDAY, THE THIRTIETH 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

WP.Nos.34047 AND 34056 OF 2025

WP NO: 34047 OF 2025

Between:

Trident Fine Chem and Laboratories, SY NO 296141E AND 296/7/3,D.NO.16-10314,IDA, 502319, Represented by its Proprietor Shri.Anil KumarTowar, S/o Late RaghupathiDTowar, Aged about 64Years, R/o. H No.6/9 Trident House, Balaji Hills,Near Gayatry Garden, Nizampet Road, VTC, Kukatpally, Hyderabad

...PETITIONER

AND

1. The Assistant Commissioner of Central Tax, Jeedimetla GST Division, H. No. 8-2-77/3, Aditya Toweres, Srisai Enclave, Old Bowenpally, Secundrabad-500011
2. The Assistant Commissioner of Central Tax, Medchal Commissionerate, GST Bhavan, 11-4-649/B, Lakdi-ka-Pool, Hyderabad-500 004,
3. Principle Director, Office of the Director General of Audit (Central), AG Office Complex, Saifabad, Hyderabad - 500 004
4. Union of India, Ministry of Finance, Represented by its Secretary, North Block, New Delhi-110 001
5. Indian Bank Limited, Secunderabad branch, P B No. 1619201, Karan Centre, Sarojini Devi Road, Kalasiguda, Secunderabad, Telangana 500 003 Represented by its Manager

...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 a. Declaring that the impugned order in Form DRC-07 bearing reference No. ZD3604240836843 dated 30-04-2024 along with 0-1-0 No. 37/2024-GST(AC) dated 24-04-2024 passed by the 1 st Respondent under the provisions of CGST/TGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction, violative of the principles of natural justice apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside the same and pass such further or other order(s) as this Honble Court may deem fit and proper in the circumstances of the case. b.Declaring that recovery notice issued in Form DRC-13dated 01-10-2025 and another recovery notice in DRC-13 dated 07-10-2025 issued by the Respondent No.2 to the Respondent No. 5 under the provisions of CGST/TGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction, violative of the principles of natural justice apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside the same and pass such further or other order(s)as this Honble Court may deem fit and proper in the circumstances of the case. c. Directing Respondent No. 1 to consider and apply the retrospective amendment made to section 16(4) of CGST Act, 2017 by inserting section 16(5) through section 118 of Finance Act (No. 2), 2024 and pass fresh order if necessary.

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 stay operation of suspend the notice in Form DRC -13 dated 01-07-2025 and 07-10-2025 issued by the Respondent No.2 to the Respondent No. 5

I.A. NO: 2 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 stay operation of declaring that the impugned order in Form DRC-07 bearing reference No. ZD3604240836843 dated 30-04-2024 along with 0-1-0 No. 37/2024-GST(AC) dated 24-04-2024 passed by the Respondent No. 1

Counsel for the Petitioner: SRI P. VENKAT PRASAD REPRESENTING FOR M/s. P.V. PRASAD ASSOCIATES

Counsel for the Respondent No.1 & 2: SRI DOMINIC FERNANDES (SR. SC FOR CBIC)

Counsel for the Respondent No.3: SRI M. MURALI KRISHNA

Counsel for the Respondent No.4: SRI N. BHUJANGA RAO, Deputy Solicitor General of India

Counsel for the Respondent No.5: - - - -

WP NO: 34056 OF 2025

Between:

Trident Fine Chem and Laboratories, SY NO 296/4/E AND 296/7/3, D.NO.16-10314, IDA, Bollaram Village, Jinnaram Mandal, Medak, Telangana - 502 319 Represented by its Proprietor Shri. Anil Kumar Towar, S/o. Late Raghupathi D Towar, Aged about 64Years, H No. 6/9 Trident House, Balaji Hills, Near Gayatry Garden, Nizampet Road, VTC, Kukatpally, Hyderabad

...PETITIONER

AND

1. The Superintendent of Central Tax, Qutbullapur Range, Jeedimetla Division, H. No. 8-2-77/3, Aditya Toweres, Srisai Enclave, Old Bowenpally, Secundrabad-500 011
2. The Assistant Commissioner of Central Tax, Medchal Commissionerate, GST Bhavan, 11-4-649/B, Lakdi-ka-Pool, Hyderabad-500 004,
3. Union of India, Ministry of Finance, Represented by its Secretary, North Block. New Delhi-110 001
4. Indian Bank Limited, Secunderabad branch. P B No. 1619201, Karan Centre, Sarojini Devi Road, Kalasiguda, Secunderabad, Telangana 500 003 Represented by its Manager

...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 a. Declaring that the impugned order in Form DRC-07 bearing reference No. D361123006901V dated 06-11-2023 along with 04-0 No. 14/2023-24-Adjn(Supdt)GST dated 11-10-2023 passed by the 1st Respondent under the provisions of CGST/TGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction, violative of the principles of natural justice apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside the same and pass such further or other order(s) as this Honble Court may deem fit and proper in the circumstances of the case. b. Declaring that recovery notice issued in Form DRC-13 dated 01-10-2025 and another recovery notice in DRC-13 dated 07-10-2025 issued by the Respondent No.2 to the Respondent No. 4 under the provisions of CGST/TGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction, violative of the principles of natural justice apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside the same

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 stay operation of suspend the notice in Form DRC-13 dated 01-07-2025 and 07-10-2025 issued by the Respondent No.2 to the Respondent No. 4.

I.A. NO: 2 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 stay operation impugned order in Form DRC-07 bearing reference No. D361123006901V dated 06-11-2023 along with 04-0 No. 14/2023-24-Adjn(Supdt)GST dated 11-10¬2023 passed by the Respondent No. 1.

Counsel for the Petitioner: SRI P. VENKAT PRASAD REPRESENTING FOR M/s. P.V. PRASAD ASSOCIATES

Counsel for the Respondent No.1 & 2: SRI DOMINIC FERNANDES (SR. SC FOR CBIC)

Counsel for the Respondent No.3: SRI N. BHUJANGA RAO, Deputy Solicitor General of India

Counsel for the Respondent No.4: - - - -

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 Nos.34047 and 34056 of 2025

DATED: 30.06.2026

Between:

W.P. No.34047 of 2025

Trident Fine Chem and Laboratories, Hyderabad

... Petitioner

AND

The Assistant Commissioner of Central Tax,
Jeedimetla GST Division,
Secunderabad and four others.

... Respondents

W.P. No.34056 of 2025

Trident Fine Chem and Laboratories, Hyderabad

... Petitioner

AND

The Superintendent of Central Tax,
Qutbullapur Range, Jeedimetla Division,
Secunderabad and three others.

... Respondents

COMMON ORDER:

Mr. P.Venkat Prasad, learned counsel representing P V Prasad Associates, learned counsel for the petitioner.

Mr. Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs appears for respondent Department.

Mr. M. Murali Krishna, learned counsel appears for respondent No.3 in WP No.34047 of 2025.

2. The background of the cases is taken note of in the order dated 12.11.2025, which reads as under:

> "Learned counsel Sri P.Venkat Prasad, representing M/s. P.V.Prasad Associates, appears for the petitioner.
>
> Sri Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs, appears for Central Tax.
>
> Sri B.Jithender, learned Central Government Counsel, appears for Union of India.
>
> The order-in-original dated 26.08.2024 assailed in W.P.No.34043 of 2025 and the order-in-original dated 24.04.2024 assailed in W.P.No.34047 of 2025 both relate to the same financial year 2019-2020 and on the same subject of irregular availment of input tax credit (belated filing of GSTR returns in violation of Section 16(4) of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as, "the Act")), which was discovered in one case in the course of scrutiny and in the other case on audit objection. Both lay down same tax liability under the Central Goods and Services Tax Act, 2017, the Telangana Goods and Services Tax Act, 2017 and the Integrated Goods and Services Tax Act, 2017. On issuance of the garnishee notice in Form GST DRC -13 on 01.10.2015/07.10.2025 in the respective writ petitions, the petitioner has approached this Court as it had not participated in the proceedings.
>
> In W.P.No.34056 of 2025 the order-in-original dated 11.10.2023 covers the tax period 2018-2019, but again in this case the petitioner allegedly came to know of the proceedings only upon issuance of Form GST DRC -13 on 01.10.2015/07.10.2025.
>
> One of the grounds for assailing the order-in-original in W.P.No.34056 of 2025 is the amendment to Section 16(4) of the Act with retrospective effect from 01.07.2017 followed by the circular dated 15.10.2024, whereby the last date for filing monthly returns for the financial year 2017-2018 onwards to 2020-2021 would be 30.11.2021. If the returns are filed within the cut off date, it would be treated as within time.
>
> It is the case of the petitioner that the impugned orders-in-original treat the belated filing of GSTR returns in violation of Section 16(4) of the Act without taking note of the amendment which came into force on 27.09.2024, though after passing of the impugned orders-in-original, but with retrospective effect.
>
> The petitioner, being aggrieved on the above counts, has preferred these writ petitions.
>
> Learned Senior Standing Counsel appearing for Central Tax submits that he is not in a position to dispute that two orders-in-original have been passed covering the same financial year 2019-2020, which require to be revised or rectified by the appellate authority or the proper officer as the case may be. He, however,

submits that the benefit of rectification under circular dated 08.10.2024 was available to the petitioner to avail the retrospective amendment of Section 16(4) of the Act within six months by filing a rectification application before 07.04.2025, which it missed. However, he seeks time to obtain instructions as regards W.P.Nos.34043 and 34047 of 2025 and also W.P.No.34056 of 2025.

Learned Senior Standing Counsel appearing for Central Tax further submits that the respondent authorities may be allowed to make necessary revision or rectification as respects the impugned orders-in-original in the meantime.

The respondent authorities are at liberty to do so.

Let the matters appear on 08.12.2025."

3. Thereafter, the impugned Order-in-Original dated 26.08.2024 was rectified on 26.11.2025 as taken note of the same in the order dated 08.12.2025. Earlier, on 17.06.2026, learned counsel for the petitioner sought time to obtain instructions from the petitioner whether it wants to approach the appellate authority.

4. Today, though the learned counsel for the petitioner has made an alternative request for granting liberty to file a rectification in the nature of the orders under challenge, we are of the view that the appropriate remedy for the petitioner would be to approach the appellate authority taking all such grounds of law and facts as are available to it.

5. Learned counsel for the petitioner, therefore, seeks permission to prefer an appeal under Section 107 of the Central Goods and Services Tax Act, 2017, with a delay condonation application and with statutory pre-deposit.

6. Having regard to the facts and circumstances as noted above, the petitioner is granted liberty to prefer appeals 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 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 appeals on merits in accordance with law.

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

Miscellaneous applications pending, if any, shall stand closed.

SD/- B.REKHA RANI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Superintendent of Central Tax, Qutbullapur Range, Jeedimetla Division, H. No. 8-2-77/3, Aditya Toweres, Srisai Enclave, Old Bowenpally, Secundrabad-500 011
2. The Assistant Commissioner of Central Tax, Jeedimetla GST Division, H. No. 8-2-77/3, Aditya Toweres, Srisai Enclave, Old Bowenpally, Secundrabad-500011
3. The Assistant Commissioner of Central Tax, Medchal Commissionerate, GST Bhavan, 11-4-649/B, Lakdi-ka-Pool, Hyderabad-500 004,
4. Principle Director, Office of the Director General of Audit (Central), AG Office Complex, Saifabad, Hyderabad - 500 004
5. The Secretary, Union of India, Ministry of Finance, North Block, New Delhi-110 001
6. The Manager, Indian Bank Limited, Secunderabad branch, P B No. 1619201, Karan Centre, Sarojini Devi Road, Kalasiguda, Secunderabad, Telangana 500 003
7. One CC to M/s. P.V. PRASAD ASSOCIATES, Advocate [OPUC]
8. One CC to SRI M. MURALI KRISHNA, Advocate [OPUC]
9. One CC to SRI DOMINIC FERNANDES (SR. SC for CBIC) [OPUC]
10. One CC to SRI N. BHUJANGA RAO, Deputy Solicitor General of India [OPUC]
11. Two CD Copies

BN
14-TKS

HIGH COURT

DATED: 30/06/2026

COMMON ORDER

WP.Nos.34047 & 34056 OF 2025

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

DISPOSING OF BOTH THE WRIT PETITIONS WITHOUT COSTS

13 copies
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17/7/26