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

TUESDAY, THE SEVENTH DAY OF JULY
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: 9241 OF 2026

Between:

M/s. Sama International Pvt. Ltd., H.No.3-6-365/A, Sama Towers, Himayath Nagar, Hyderabad -500 029 Rep. by its Director Mr.E.Visweswara Rao, aged 67 years.

...PETITIONER

AND

1. The Assistant Commissioner State Taxes, Hyderguda - Ashoknagar Circle, Abids Division, Hyderabad.
2. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad.

...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 Wirt of Mandamus or any other appropriate Writ or Order or Direction declaring the action of the 1st Respondent in passing the Proceedings dated 23/12/2025 for the tax period 2021-22 under the CGST / SGST Acts,2017, without considering the objections of the Petitioner dated 08/12/2025 as arbitrary, contrary to law, barred by limitation under Section 73 (2), and in violation of Principles of Natural Justice and Rule of Law and consequently set aside the Proceedings of the 1st Respondent dated 23/12/2025 as null and void.

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 Proceedings passed by the 1st Respondent dated 23/12/2025 and Summary of the Order in Form GST DRC-07, dated 23/12/2025 for the tax for the tax period 2021-22 under the State Goods and Service Tax Act 2017 and Central Goods and Service Tax Act 2017, pending disposal of the above Writ Petition, as otherwise , the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: SRI MOHAMMED RAFI FOR SRI SHAIK JEELANI BASHA
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.9241 of 2026

DATED : 07.07.2026

Between:

M/s. Sama International Pvt. Ltd.

... Petitioner

AND

The Assistant Commissioner State Taxes,
Hyderguda, Hyderabad and another

... Respondents

ORDER:

Mr. Mohammed Rafi, learned counsel represents Mr. Shaik Jeelani Basha, learned counsel for the petitioner.

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

2. The writ petition has been preferred against order dated 23.12.2025 along with summary of order in Form GST DRC-07 dated 23.12.2025 passed under Section 73 of the Telangana Goods and Services Tax Act, 2017, for the tax period April, 2021 to March, 2022 imposing the tax.

3. The petitioner has approached this Court alleging that the proceedings impugned are barred by limitation and it has not been

given any opportunity of being heard. 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, he may be directed to consider it sympathetically.

4. Learned Special Government Pleader for State Tax submits that the petitioner is at liberty to prefer an appeal against the order impugned and summary of the order in Form GST DRC-07 taking all the grounds as are available in law and on facts before the appellate authority in respect of the subject tax period.

5. 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.

6. 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, if the appellate authority is satisfied on the point of delay, he shall proceed to decide the appeal on merits in accordance with law.

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

Miscellaneous applications, if any pending, shall stand closed.

SD/- B.REKHA RANI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Assistant Commissioner State Taxes, Hyderguda - Ashoknagar Circle, Abids Division, Hyderabad.
2. The Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad, State of Telangana.
3. One CC to SRI SHAIK JEELANI BASHA, Advocate [OPUC]
4. One CC to SRI SWAROOP OORILLA, SPECIAL GOVT PLEADER FOR STATE TAX [OPUC]
5. Two CD Copies

PSK.
TKS

HIGH COURT

DATED: 07/07/2026

ORDER
WP.No.9241 of 2026

HIGH COURT FOR THE STATE OF ... ANA
22 JUL 2026
★ DESPATCHED ★

DISPOSING OF THE WRIT PETITION
WITHOUT COSTS.

7 copies
KG
17/7/26