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

TUESDAY, THE FOURTEENTH 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

<u>WRIT PETITION NO: 22150 OF 2026</u>

Between:

M/s.Magic Wings, 1-8-715, Shop No.4, Alekya Residency, Nallakunta, Hyderabad - 500 044. Rep. by its Proprietrix, Mrs.Aishwarya Joshi, Aged 48years

...PETITIONER

AND

1. The Superindent Central Tax, Ramnagar GST Range, 2nd Floor, 3-4-118/2, NR, Ramanthapur, Hyderabad - 500 013, Telangana State.
2. The Union of India, Rep. by its Secretary, Department of Revenue, Ministry of Finance, New Delhi.

...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 issuing the Order-in-Original dated 24/01/2025 for the tax periods 2020-21 under the IGST/ CGST / SGST Acts.2017, without following the due process of law as arbitrary, contrary to law. without jurisdiction and in violation of Principles of Natural Justice and Rule of Law, against Article 14, 19 (i) (g) and 265 of the Constitution of India and consequently set aside both the Order-in-Original dated 24/01/2025 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 Order-in-Original issued by the 1st Respondent dated 24/01/2025 for the tax period from 2020-21 under the IGST / CGST/ SGST Acts 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. SHAIK JEELANI BASHA

Counsel for the Respondent No. 1: SRI. DOMINIC FERNANDES
(SENIOR STANDING COUNSEL FOR CBIC)
Counsel for the Respondent No.2: SRI N. BHUJANGA RAO,
DY. SOLICITOR GENERAL OF INDIA

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.22150 of 2026

Dated: 14.07.2026

Between:

M/s. Magic Wings,
1-8-715, Shop No.4, Alekya Residency,
Nallakunta, Hyderabad – 500 044,
Rep. by its Proprietrix,
Mrs. Aishwarya Joshi, aged 48 years

... Petitioner

AND

The Superintendent Central Tax,
Ramnagar GST Range, 2nd Floor,
3-4-118/2, NR, Ramanthapur,
Hyderabad -500 013, Telangana State and another

... Respondents

ORDER:

Heard Mr. Shaik Jeelani Basha, learned counsel appearing for the petitioner and Mr. Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC), appearing for respondent No.1.

2. The writ petition has been preferred against order-in-original dated 24.01.2025 passed under Section 73 of the Central Goods and Services Tax Act, 2017, for the tax period April, 2020 to March, 2021.

3. The petitioner has approached this Court alleging that the impugned order-in-original has been passed without giving an opportunity of personal hearing. However, after some arguments, learned counsel for the petitioner seeks liberty to the petitioner to prefer an appeal against the impugned order-in-original. 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 Standing Counsel for CBIC submits that the petitioner is at liberty to prefer an appeal against the impugned 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.

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. Accordingly, 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 on facts in the memo of appeal 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 it is satisfied on the point of delay, 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 pending, if any, shall stand closed.

SD/- A.SREENIVASA REDDY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Superindent Central Tax, Ramnagar GST Range, 2nd Floor, 3-4-118/2, NR, Ramanthapur, Hyderabad - 500 013, Telangana State.
2. The Secretary, Union of India, Department of Revenue, Ministry of Finance, New Delhi.
3. One CC to SRI. SHAIK JEELANI BASHA Advocate [OPUC]
4. One CC to SRI. DOMINIC FERNANDES (senior standing counsel for CBIC) [OPUC]
5. One CC to SRI. N. BHUJANGA RAO, DY. SOLICITOR GENERAL OF INDIA[OPUC]
6. Two CD Copies

Bm
TKS

HIGH COURT

DATED: 14/07/2026

ORDER

WP.No.22150 of 2026

DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

8 MT
22/7/26