

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**

WRIT PETITION NO: 22305 OF 2026

Between:

Candeur Constructions Private Limited., Candeur Lakescape Marketing Office, S.No. 71, 72 and 73, Road Number 4, Hyderabad, Rangareddy, Telangana - 500 084. Represented by its Director, Katam Reddy Srikar Reddy, S/o K Krishna Reddy, Aged 45 years, R/o. Kolla Luxuria, Villa No 37 Sy No 81 91 92, Kondapur Village, Near Chirec International School, Serilingampally, K.V. Rangareddy, Telangana, 500084.

...PETITIONER

AND

1. The Deputy Commissioner of State Tax, Madhapur STU-1, Madhapur Division, Gagan Vihaar Building, Nampally, Hyderabad - 500 001
2. State of Telangana, Through Principal Secretary to Government, Revenue Department (Commercial Tax), Hyderabad, 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 a writ, order, or direction more particularly one in the nature of a Writ of Mandamus declaring that Order in Form GST DRC-07 bearing Reference No. ZD361225059175D dated 16.12.2025, passed by the Respondent No. 1 under the provisions of CGST/TSGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction, without authority of law 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 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 stay operation of impugned Order in Form GST DRC-07 bearing Reference No. ZD361225059175D dated 16.12.2025, issued by the Respondent No. 1 and pass such further or other order(s) as this Hon'ble Court may deem fit and proper in the circumstances of the case.

**Counsel for the Petitioner: SRI P. VENKAT REDDY REPRESENTING
M/S P V PRASAD ASSOCIATES.**

**Counsel for the Respondents: Mr K SAI AKARSH, AGP REPRESENTING 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.22305 of 2026

Dated: 14.07.2026

Between:

Candeur Constructions Private Limited,
Candeur Lakescape Marketing Office,
S.Nos:71, 72 & 73, Road Number 4, Hyderabad,
Rangareddy, Telangana-500 084,
Represented by its Director,
Katam Reddy Srikar Reddy,
S/o. K. Krishna Reddy, aged 45 years,

... Petitioner

AND

The Deputy Commissioner of State Tax,
Madhapur STU-1, Madhapur Division,
Gagan Vihaar Building, Nampally,
Hyderabad-500 001 and another

... Respondents

ORDER:

Heard Mr. P. Venkat Reddy, learned counsel representing
M/s. P.V. Prasad Associates, for the petitioner and Mr. K. Sai Akarsh,
learned Assistant Government Pleader representing Mr. Swaroop
Oorilla, learned Special Government Pleader for State Tax, appearing
for the respondents.

2. The instant Writ Petition has been preferred against the order in Form GST DRC-07 dated 16.12.2025 passed by respondent No.1 under Section 74 of the Central Goods and Services Tax Act, 2017/Telangana State Goods and Services Tax Act, 2017, for the tax period April, 2023 to March, 2024.

3. The learned counsel for the petitioner submits that the impugned order in Form GST DRC-07 dated 16.12.2025 is passed by respondent No.1 without jurisdiction.

4. However, after some arguments, learned counsel for the petitioner seeks liberty to the petitioner to prefer an appeal against the impugned Form GST DRC-07 dated 16.12.2025. He submits that some delay might have been occurred in approaching the appellate authority and therefore, he may be directed to consider it sympathetically.

5. Learned Assistant Government Pleader submits that the petitioner is at liberty to prefer an appeal against the impugned Form GST DRC-07 dated 16.12.2025, taking all the grounds as are available in law and on facts before the appellate authority in respect of the subject tax period.

6. Upon hearing the learned counsel for the parties and having regard to the aforesaid facts and circumstances, since the petitioner seeks liberty to prefer an appeal, we do not wish to make any comment on the merits of the contentions raised by the parties.

7. If the petitioner prefers an appeal within a period of two weeks with statutory pre-deposit along with a delay condonation application, the learned appellate authority would consider it in accordance with law taking into consideration the facts and circumstances explained. The petitioner will be at liberty to take all the grounds in law and on facts before the appellate authority. If the appellate authority is satisfied that the delay is explained, it would entertain the appeal on merits.

8. The instant Writ Petition is disposed of with the aforesaid liberty. There shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

SD/- A.H.S.GOWRI SHANKAR
ASSISTANT REGISTRAR

//TRUE COPY//


SECTION OFFICER

To,

1. The Deputy Commissioner of State Tax, Madhapur STU-1, Madhapur Division, Gagan Vihar Building, Nampally, Hyderabad - 500 001
2. The Principal Secretary to Government, Revenue Department (Commercial Tax), Hyderabad, Telangana
3. One CC to M/S P V PRASAD ASSOCIATES, State of Telangana, Advocate [OPUC]
4. Two CCs to SRI SWAROOP OORILLA, SPECIAL GOVT PLEADER FOR STATE TAX, High Court for the State of Telangana At Hyderabad. [OUT]
5. Two CD Copies

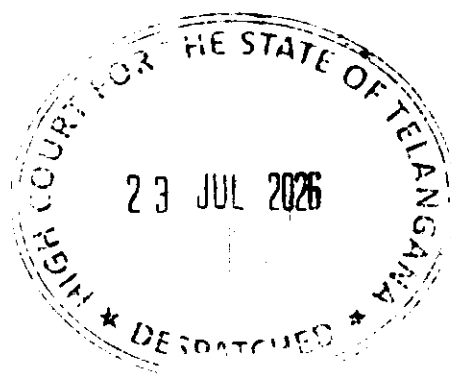


HIGH COURT

DATED: 14/07/2026

ORDER

WP.No.22305 of 2026



DISPOSING OF THE WRIT PETITION

WITHOUT COSTS

(S) MT
22/7/26