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 SRI APARESH KUMAR SINGH
AND
THE HONOURABLE SRI JUSTICE G.M. MOHIUDDIN

WRIT PETITION NO: 18574 OF 2026

Between:

M/s. Molecraft Life Sciences Pvt. Ltd., Rep. by its Director, Mr. P.Venkata Ramanamurthy, 64 years, O/o. D.No.10-3-311/13/3/F-A, Plot No.32, Castle Hills, Maruri Apts. Road No.2, Hyderabad, Telangana - 500057.

...PETITIONER

AND

1. Assistant Commissioner (ST), Agapura Circle, Abids Division, Hyderabad.
2. Appellate Joint Commissioner (ST) (FAC), Secunderabad Division, Hyderabad.
3. State of Telangana, rep. by its Secretary to Government (Revenue) CT-II, State Tax / Commercial Taxes Department, 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 a Writ of Mandamus or any other appropriate writ or order or direction by setting aside the impugned show cause notice dated 31.05.2024 along with the notice in FORM GST DRC-01 vide Ref. No.ZD3605240923739dated 31.05.2024 and impugned order dated 28.08.2024 along with proceedings in Form GST DRC-07 vide Ref.No.ZD360824121326G dated 28.08.2024 issued by the 1st Respondent for the tax period April, 2019 to March, 2020 without having any signatures as illegal, without jurisdiction and contrary to the provisions under the Central Goods and Service Tax Act, 2017 and the Telangana Goods and Services Tax Act, 2017, and void in absence of non-compliance of Rule 142 (1A) of the Central Goods and Service Tax Rules, 2017 and Telangana Goods and Services Tax Rules, 2017 ,and consequently, set aside the appeal order dated 30.04.2025 passed by the 2ndRespondent for the tax period 2019-20.

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 all further proceedings pursuant to the impugned order dated 28.08.2024 along with proceedings in Form GST DRC-07 vide Ref.No.ZD360824121326G dated 28.08.2024 issued by the 1Respondent for the tax period April, 2019 to March, 2020 under the Central Goods and Service Tax Act, 2017 and the Telangana Goods and Services Tax Act. 2017 pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: SRI KOHIR BHASKAR REDDY

Counsel for the Respondents: SRI SWAROOP OORILLA,
SPL. GP 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.18574 of 2026

DATED : 18.06.2026

Between:

M/s.Molecraft Life Sciences Pvt. Ltd.,
Rep. by its Director Mr. P.Venakta Ramanamurthy

... Petitioner

AND

Assistant Commissioner (ST),
Agapura Circle, Abids Division,
Hyderabad and two others

... Respondents

ORDER:

Mr. Kohir Bhaskar Reddy, learned counsel appears for the petitioner through video conferencing.

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

2. The petitioner has assailed the show cause notice in Form GST DRC-01 dated 31.05.2024 for the Financial Year 2019-20 and the adjudication order along with summary of the order contained in Form GST DRC-07 dated 28.08.2024 passed under Section 73 of the Central Goods and Services Tax Act, 2017/Telangana Goods and

Services Tax Act, 2017 (hereinafter referred to as 'CGST/TGST Act'). Petitioner has also assailed the order-in-appeal dated 30.04.2025 which was dismissed on the grounds of limitation. The present writ petition has been filed in June, 2026. In the appeal, the petitioner has *inter alia* taken number of grounds alleging lack of mandatory statutory compliance including valid service of notice, authentication of digital/electronic signature and non-grant of reasonable time for hearing.

3. Learned counsel for the petitioner submits that the impugned appellate order may be set aside and the matter may be remanded to the appellate authority to consider the question of delay afresh in accordance with law.

4. However, learned Special Government Pleader for State Tax submits that the petitioner has got an opportunity to prefer second appeal before the learned GSTAT, which is going to be constituted.

5. Having heard learned counsel for the parties and in the facts and circumstances noted above, we are of the view that on the grounds alleged by the petitioner, the present writ petition has been

filed after considerable delay. The petitioner has the opportunity to prefer an appeal before the GSTAT, where he can take all such grounds of law and in fact. Therefore, we are not inclined to entertain the writ petition on account of availability of alternative remedy of appeal under Section 112 of the CGST/TGST Act.

6. The instant writ petition is, accordingly, disposed of with liberty to the petitioner to approach the GSTAT within four weeks of its constitution with statutory pre-deposit of 10%. Needless to say, if such an appeal is preferred with statutory pre-deposit, within the time prescribed above, there would be an automatic stay of the impugned demand till the second appeal is decided. There shall be no order as to costs.

Miscellaneous applications, if any pending, shall stand closed.

SD/- M.VIJAYA BHASKER
JOINT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Assistant Commissioner (ST), Agapura Circle, Abids Division, Hyderabad.
2. The Appellate Joint Commissioner (ST) (FAC), Secunderabad Division, Hyderabad.
3. The Secretary to Government (Revenue) CT-II, State Tax / Commercial Taxes Department, Secretariat, Hyderabad, State of Telangana.
4. One CC to SRI KOHIR BHASKAR REDDY, Advocate [OPUC]
5. Two CCs to SPL. GP FOR STATE TAX, High Court for the State of Telangana at Hyderabad [OUT]
6. Two CD Copies

BSR

TKS

HIGH COURT

DATED: 18/06/2026

ORDER

WP.No.18574 of 2026

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

DISPOSING OF THE WRIT PETITION,

WITHOUT COSTS

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01/07/26

K.B