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

THURSDAY, THE SIXTEENTH 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: 22494 OF 2026

Between:

M/s. GAYATHRI CARGO MOVERS, Represented by its Proprietor Vinay Kumar Tiwari, S/o Sri Lal Chand Tiwary, aged about. 56 years, Occ. Business, R/o 1-3-267, Sowjanya Colony, New Bowenpally, Secunderabad, Telangana 500011 GSTIN No. 36ADXPT0903F2Z9

...PETITIONER

AND

1. The State of Telangana, Rep. by its Principal Secretary, Revenue (Commercial Taxes) Department, Secretariat, Hyderabad.
2. The Joint Commissioner (State Tax), SGST, Malkajgiri-I Circle, Malkajgiri Division, Hyderabad.
3. The Assistant Commissioner (State Tax), SGST, Malkajgiri-I Circle, Malkajgiri Division, 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 an appropriate Writ, Order or Direction, more particularly a Writ of Mandamus, declaring the action of the 3rd Respondent in issuing Form GST DRC-01 dated 22-01-2024, and subsequent to pass an assessment order and GST DRC-07 vide order number ZD360424025475G dated 16-04-2024, for the Assessment Year 2018-2019, demanding alleged tax dues of Rs.7,10,932/- together with 100 percent penalty under Section 74 of the CGST/TGST Acts, as being illegal, arbitrary, without jurisdiction, violative of the principles of natural justice, and contrary to the provisions and scheme of the CGST/TGST Acts, 2017 and the Rules made thereunder. Consequently, this Honble Court may further be pleased to set aside the impugned adjudication order passed by the 3rd Respondent under Section 74 of the CGST/TGST Acts, 2017, and direct the Respondents not to initiate or continue any coercive or recovery proceedings against the Petitioner pursuant to the impugned order during the pendency of the proceedings and direct the 2nd Respondent/Appellate Authority to entertain and decide the Petitioner's statutory appeal on merits, without rejecting the same on technical grounds, and permit the Petitioner to produce all relevant books of accounts, invoices, returns, and other documentary evidence in support of its case before Appellate Authority, in accordance with law

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 an interim order or direction, pending disposal of the present Writ Petition, staying all further proceedings pursuant to the action of the 3rd Respondent, including the issuance of Form GST DRC-01 dated 22-01-2024, and subsequent to pass an assessment order and GST. DRC-07 vide order number ZD360424025475G dated 16-04-2024, and directing the 3rd Respondent authorities to forthwith refrain from taking any coercive steps against the Petitioner

Counsel for the Petitioner: SRI SUSHIL KUMAR PANDEY REP M/S ETYMOS LEGAL SERVICES PRIVATE LIMITED

Counsel for the Respondents: SRI K. SAI AKARSH, AGP 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.22494 of 2026

Dated: 16.07.2026

Between:

M/s. Gayathri Cargo Movers
Represented by its Proprietor
Vinay Kumar Tiwari, S/o. Sri Lal Chand Tiwary

... Petitioner

AND

The State of Telangana,
Rep. by its Principal Secretary,
Revenue (Commercial Taxes) Department,
Secretariat, Hyderabad and two others

... Respondents

ORDER:

Heard Mr. Sushil Kumar Pandey, learned counsel representing Etymos Legal Services Private Limited, for the petitioner and Mr. K. Sai Akarsh, learned Assistant Government Pleader for State Tax.

2. This writ petition has been preferred against the show cause notice in Form GST DRC-01 dated 22.01.2024, assessment order dated 16.04.2024 and summary of the order in Form GST DRC-07 dated 16.04.2024 for the tax period April, 2018 to March, 2019.

3. The petitioner has approached this Court alleging that his GST consultant has registered his own mobile number and Email ID on the GST portal, due to which the petitioner was unaware of the adjudication proceedings and came to know about the liability only after the assessment order has been passed and the statutory period prescribed for filing an appeal had expired.

4. 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.

5. Learned Assistant Government Pleader for State Tax submits that the petitioner was at liberty to prefer an appeal against the impugned order taking all the grounds as are available in law and on facts before the appellate authority in respect of the subject tax period.

6. 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.

7. 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 in 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.

8. The writ petition is accordingly 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 Principal Secretary, Revenue (Commercial Taxes) Department, Secretariat, T.S,Hyderabad.
2. The Joint Commissioner (State Tax), SGST, Malkajgiri-I Circle, Malkajgiri Division, Hyderabad.

3. The Assistant Commissioner (State Tax), SGST, Malkajgiri-I Circle, Malkajgiri Division, Hyderabad.
4. One CC to M/S. ETYMOS LEGAL SERVICES PRIVATE LIMITED, Advocate [OPUC]
5. Two CCs to AGP FOR STATE TAX, High Court for the State of Telangana, at Hyderabad [OUT]
6. Two CD Copies

BM
TKS

HIGH COURT

DATED: 16/07/2026

HIGH COURT FOR THE STATE OF TELANGANA
24 JUL 2026
DESPATCHED

ORDER

WP.No.22494 of 2026

DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

9 copies
22/7/26