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

WEDNESDAY, THE FIFTEENTH DAY OF JULY
TWO THOUSAND AND TWENTY SIX

PRESENT

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

WRIT PETITION NO: 22257 OF 2026

Between:

Gvv Constructions Private Limited, 12-13-1085/59, Sai Nagar Colony, Tarnaka, Hyderabad- 500017.
Represented by its Managing Director,
Shri Gogineni Vishnu Vardhan Rao, S/o. Gogineni Venkat Narayana Rao, Aged about 66 years, R/o 12-13-1085/59, Tarnaka, Sai Nagar Colony, Rd no.11, Secunderabad, Telangana-500017

...PETITIONER

AND

1. The Superintendent of Central Tax, Tarnaka Range, Tarnaka Division, 2nd floor, Elegant Edifice, # 3-4-118/2 Nr, Ramanthapur, Hyderabad-5000 13
2. The Assistant Commissioner of Central Tax Tarnaka GST Division,, Salike Senate, D. No. 2-4-416 and 417, Ramgopalpet, M.G. road, Secunderabad-500003
3. Union of India, Ministry of Finance, Represented by its Secretary, North Block, New Delhi-110 001
4. The Indian Overseas Bank, Chikkadpally Branch, Lane Opp to Chandana Bros., Hyderabad - 500020 Represented Bank Manager

...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 (i)Impugned Show Cause Notice, Form DRC-01 bearing Reference No. ZD361124005906K dated 06-11-2024 and consequential order it

Form GST DRC 07 bearing Ret. No. ZD3602250363898 dated 14.02.2025 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 and/or pass such further or other order(s) as this Honourable Court may deem fit and proper in the circumstances of the case. (ii) That recovery notice in Form GST DRC- 13 vide ref no. bearing Reference No. C. No. V/03/32/2025 dated 05.02.2026 issued by the Respondent No. 2 to Respondent No. 4 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 suspend impugned demand notice in Form DRC- 13 vide ref no. bearing Reference No. C. No. V/03/32/2025 dated 05.02.2026 issued by the Respondent No.2 to Respondent No.4 .

I.A. NO: 2 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 DRC 07 bearing Ref. No. ZD3602250363898 dated 14.02.2025 issued by the Respondent No. 1

Counsel for the Petitioner: MS. V. GAYATRI PRIYA REPRESENTING
M/S P V PRASAD ASSOCIATES

Counsel for the Respondent Nos.1 and 2: SRI. DOMINIC FERNANDES
(SENIOR STANDING COUNSEL FOR CBIC)

Counsel for the Respondent No.3: SRI N. BHUJANGA RAO,
SC FOR CENTRAL GOVERMENT

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

<u>WRIT PETITION No.22257 OF 2026</u>

DATED: 15.07.2026

Between:

Gvv Constructions Private Limited

... Petitioner

AND

The Superintendent of Central Tax,
Tarnaka, Hyderabad and three others

... Respondents

<u>ORDER</u>:

Heard Ms. V. Gayatri Priya, learned counsel representing P V Prasad Associates, learned counsel for the petitioner and Mr. Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC) appearing for respondent Nos.1 and 2.

2. The writ petition has been preferred with the following prayer:

> "... declaring that (i) Impugned Show Cause Notice in Form DRC-01 bearing Reference No.ZD361124005906K dated 06-11-2024 and consequential order in Form GST DRC 07 bearing Ref.No. ZD3602250363898 dated 14.02.2025 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 265of the Constitution of India and to consequently set aside the same and/or pass ...
>
> (ii) That recovery notice in Form GST DRC-13 vide ref. No. bearing Reference No.C.No.V/03/32/2025 dated 05.02.2026 issued by the Respondent No.2 to Respondent No.4 as being void, arbitrary, illegal without jurisdiction, without authority of law apart from being violative of Articles 14, 19(1)(g) and 265of the Constitution of India and to consequently set aside the same and/or pass ..."

3. Respondent No.1 issued a show cause notice dated 05.11.2024 to the petitioner requiring it to show cause as to why tax, interest and penalty should not be imposed on it and to submit relevant documents in support thereof. Thereafter, *vide* letter dated 06.12.2024, the petitioner sought respondent No.1 to grant two weeks' time to furnish relevant documents. Owing to the renal transplant surgery underwent by the Managing Director of the petitioner, it could not pursue the proceedings. As such, the petitioner remained unaware of passing of the Order-in-Original dated 14.02.2025. Subsequently, respondent No.2 issued Form GST DRC-13 dated 05.02.2026 to respondent No.4 Bank which in turn intimated the same to the petitioner. The matter relates to the tax period 2020-2021. Therefore, the petitioner filed the instant writ petition.

4. Learned Senior Standing Counsel for CBIC has opposed the prayer at the outset on the ground of huge delay in preferring this writ petition. He has relied upon the decision of the Hon'ble Supreme Court in **Assistant Commissioner (CT) LTU, Kakinada, v. Glaxo Smith Kline Consumer Health Care Limited**[1].

5. Learned counsel for the petitioner, therefore, seeks liberty to the petitioner to prefer an appeal with a delay condonation application in terms of Section 107(1) read with Section 107(4) of the Central Goods and Services Tax Act, 2017. He submits that the appellate authority may be directed to consider

[1] (2020) 19 SCC 681

the question of delay in view of the reasons explained in the delay condonation application.

6. Having regard to the facts and circumstances as noted above, this Court is not inclined to enter into the merits of the issue as the petitioner is being allowed liberty to approach the appellate authority. The petitioner may approach the appellate authority within a period of two weeks with a delay condonation application and statutory pre-deposit. It is open for the petitioner to take all such grounds in law and on facts in the appeal. Needless to say, the appellate authority would consider the question of delay and if it is satisfied with the reasons explained in the delay condonation application, it shall decide the case on merits. During the period of two weeks within which the petitioner has to file an appeal, no coercive steps be taken against the petitioner pursuant to the impugned garnishee notice in Form GST DRC-13 dated 05.02.2026.

The instant Writ Petition is disposed of accordingly. There shall be no order as to costs.

Miscellaneous applications, if any pending, shall stand closed.

SD/- C.DEEPIKA
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Superintendent of Central Tax, Tarnaka Range, Tarnaka Division, 2nd floor, Elegant Edifice. 3-4-118/2 Nr, Ramanthapur, Hyderabad-5000 13

2. The Assistant Commissioner of Central Tax Tarnaka GST Division,, Salike Senate, D. No. 2-4-416 and 417, Ramgopalpet, M.G. road, Secunderabad-500003
3. The Secretary, Union of India, Ministry of Finance, North Block, New Delhi-110 001
4. The Indian Overseas Bank, Chikkadpally Branch, Lane Opp to Chandana Bros.. Hyderabad - 500020 Represented Bank Manager
5. One CC to M/S P. V. Prasad Associates, Advocate [OPUC]
6. One CC to Sri Dominic Fernandes (senior standing counsel for CBIC) [OPUC]
7. One CC to Sri N. Bhujanga Rao, SC for Central Governament[OPUC]
8. Two CD Copies

TJ
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HIGH COURT

DATED: 15/07/2026

ORDER

WP.No.22257 of 2026

DISPOSING OF THE WRIT PETITION

WITHOUT COSTS

10 copies
19
22/7/26