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

WEDNESDAY, THE TWENTY FOURTH DAY OF JUNE
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: 19349 OF 2026

Between:

M/s.Win Creatives India (P) Limited,, Rep. by its Director Sri Rajive Dhavan Flat No.502, 5th Floor, H.No.8-2-269/H/13, Plot No.13, Cyber Heights, Road No.2, Banjara Hills, Hyderabad -500034.

...PETITIONER

AND

1. Union of India, Rep. by the Secretary (Revenue), Ministry of Finance, North Block, New Delhi -110 001.
2. The Central Board of Indirect Taxes and Customs, Rep. by its Chairman, Department of Revenue, Ministry of Finance, North Block, New Delhi -110 001.
3. The Principal Commissioner of Central Tax, Hyderabad GST Commissionerate, GST Bhavan, L.B. Stadium, Basheerbagh, Hyderabad - 500 004.
4. The Deputy/Assistant Commissioner of Central Tax, Banjara Hills Division, Hyd. GST Commissionerate, 3rd Floor, Amiso Plaza, Near Century Hospital, Rd. No.12, Banjara Hills, Hyderabad -500 034.
5. The Superintendent of Central Tax, Jubilee Hills-II Range, Banjara Hills Division, 1st Floor, Amiso Plaza, Near Century Hospital, Road No.12, Banjara Hills, Hyderabad -500 034.

...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 particularly one in the nature of Writ Mandamus declaring the action of the 5th respondent in passing the impugned Composite Order-in-Original No.75/2024-25-Adjn (Supdt) GST dated 17.12.2024 for the A.Ys.2018-19 and FY 2019-20 under the CGST Act, 2017 as illegal, void ab initio, without jurisdiction and is in violation of the principles of natural as the same is barred by limitation and 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 pleased to grant stay of all further proceedings pursuant to the impugned composite Order in Original dated 17.12.2024 passed by the 5th Respondent in No.75/2024-25-Adjn (Supdt) GST for the A.Ys.2018-19 and FY 2019-20 under the CGST Act, 2017

Counsel for the Petitioner: SRI S.V. BHARADWAJA, REPRESENTING, SRI B. KRISHNA REDDY

Counsel for the Respondent No. 1: SRI N. BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA

Counsel for the Respondent Nos. 2 to 5 : SRI D. RAGHAVENDRA RAO, SC FOR CBIC

The Court made the following: ORDER

<u>IN THE HIGH COURT FOR THE STATE OF TELANGANA AT HYDERABAD</u>

<u>The Hon'ble The Chief Justice Sri Aparesh Kumar Singh</u>
<u>and</u>
<u>The Hon'ble Sri Justice G.M.Mohiuddin</u>

<u>Writ Petition No.19349 of 2026</u>

<u>Dated: 24.06.2026</u>

Between:

M/s. Win Creatives India (P) Limited,
Rep., by its Director, Sri Rajive Dhavan,
Banjara Hills, Hyderabad.

... Petitioner

AND

Union of India,
Rep., by the Secretary (Revenue),
Ministry of Finance, North Block,
New Delhi and four others.

... Respondents

<u>ORDER:</u>

Heard Mr. S.V. Bharadwaja, learned counsel representing Mr. B. Krishna Reddy, learned counsel for the petitioner and Mr. D. Raghavendra Rao, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC) appearing for respondent Nos.2 to 5 in virtual mode.

2. This Writ Petition has been preferred against the order-in-original dated 17.12.2024 passed under Section 74 of the Central Goods and Services Tax Act, 2017, for the tax period April, 2018 to January, 2020, imposing the tax, penalty and interest.

3. Learned counsel for the petitioner submits that due to ill-health of the Chartered Accountant of the petitioner, it could not file written reply to the show cause notices, as such, respondent No.5 treating non-appearance as intentional, passed the impugned order. The petitioner has come to know about the liability only when the impugned order-in-original has been served on it.

4. However, after some arguments, learned counsel for the petitioner seeks liberty to the petitioner to prefer an appeal against the impugned order-in-original dated 17.12.2024. He submits that some delay might have been occurred in approaching the appellate authority and therefore, it may be directed to consider it sympathetically.

5. Learned Senior Standing Counsel for CBIC submits that the petitioner was 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.

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. 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 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 disposed of with the aforesaid liberty. However, there shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

SD/- T. SRINIVASA REDDY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Secretary (Revenue), Union of India, Ministry of Finance, North Block, New Delhi -110 001.
2. The Central Board of Indirect Taxes and Customs, Rep. by its Chairman, Department of Revenue, Ministry of Finance, North Block, New Delhi -110 001.
3. The Principal Commissioner of Central Tax, Hyderabad GST Commissionerate, GST Bhavan, L.B. Stadium, Basheerbagh, Hyderabad - 500 004.
4. The Deputy/Assistant Commissioner of Central Tax, Banjara Hills Division, Hyd. GST Commissionerate, 3rd Floor, Amiso Plaza, Near Century Hospital, Rd. No.12, Banjara Hills, Hyderabad -500 034.
5. The Superintendent of Central Tax, Jubilee Hills-II Range, Banjara Hills Division, 1st Floor, Amiso Plaza, Near Century Hospital, Road No.12, Banjara Hills, Hyderabad -500 034.
6. One CC to SRI B. KRISHNA REDDY, Advocate [OPUC]
7. One CC to SRI N. BHUJANGA RAO, Deputy Solicitor General of India Advocate [OPUC]
8. One CC to SRI D. RAGHAVENDRA RAO, SC FOR CBIC, Advocate [OPUC]
9. Two CD Copies

HIGH COURT

DATED: 24/06/2026

ORDER

WP.No.19349 of 2026

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

DISPOSING OF THE WRIT PETITION

WITHOUT COSTS

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01/07/26
K.K