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

FRIDAY, THE SEVENTEENTH 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: 22656 OF 2026

Between:

M/s. Sunshine Infraa, Office. 16-2-741/C/4/6 3rd Floor, Moosarambagh X Road, Saleem Nagar, Malakpet, Hyderabad, Telangana - 500036. Rep.by Its Proprietor Shri Kolapalli Praveen Kumar.

.....PETITIONER

AND

1. Union Of India, Represented by its Secretary, Ministry of Finance, North Block, New Delhi - 110 001.
2. The Principal Commissioner of Central Tax, Ranga Reddy GST Commissionerate, GST Bhavan, H. No. 1-98/7/43, VIP Hills, Jaihind Enclave, Madhapur, Hyderabad-500 081.
3. The Joint Commissioner of Central Tax, Ranga Reddy GST Commissionerate, GST Bhavan, H.No.1-98/7/43, VIP Hills, Jaihind Enclave, Madhapur, Hyderabad-500 081.
4. The Assistant Commissioner of State Tax, Charminar Division, At. Nampally, 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 Certiorari or any other appropriate writ, order, or direction, quashing the impugned Order-in-Original No. 174/2025-26-Adjn (JC)-GST dated 17.02.2026 (digitally signed Copy) passed by the Respondent No. 3 and the consequential Summary of Order in FORM GST DRC-07 bearing Reference No. ZD360226037374G dated 17.02.2026.

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 suspend the impugned Order-in-Original No. 174/2025-26- Adjn (JC)-GST dated 17.02.2026 including the consequential Summary of Order in FORM GST DRC-07 bearing Reference No. ZD360226037374G dated 17.02.2026 passed by Respondent No.3 pending disposal of the writ petition.

Counsel for the Petitioner : SRI R.GOPI MOHAN

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

Counsel for the Respondent Nos.2 & 3 : SRI DOMINIC FERNANDES, SENIOR STANDING COUNSEL FOR CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS (CBIC)

Counsel for the Respondent No.4 : G.P 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.22656 of 2026

Dated:17.07.2026

Between:

M/s. Sunshine Infraa

...Petitioner

and

Union of India,
Represented by its Secretary,
Ministry of Finance, North Block,
New Delhi – 110 001,
and 3 others.

...Respondents

ORDER:

Learned counsel Sri R.Gopi Mohan appears for the petitioner.

Sri Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC), appears for respondents No.2 and 3.

2. The writ petition has been preferred against the order-in-original dated 17.02.2026 passed by respondent No.3 and the consequential summary of the order in Form GST DRC-07 dated 17.02.2026.

3. The petitioner has raised various grounds in the writ petition. However, after some arguments, learned counsel for the petitioner seeks liberty to the petitioner to prefer an appeal against the impugned order-in-original. He submits that some delay might have been occurred in approaching the appellate authority and therefore, it may be directed to consider it sympathetically.

4. Learned Senior Standing Counsel for CBIC submits that the petitioner was at liberty to prefer an appeal against the order-in-original and DRC-07 taking all the grounds as are available in law and on facts before the appellate authority in respect of the subject tax period.

5. 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.

6. 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.

7. The writ petition is accordingly disposed of with the aforesaid liberty. However, there shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

SD/- A.SREENIVASA REDDY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Secretary, Union Of India, Ministry of Finance, North Block, New Delhi - 110 001.
2. The Principal Commissioner of Central Tax, Ranga Reddy GST Commissionerate, GST Bhavan, H. No. 1-98/7/43, VIP Hills, Jaihind Enclave, Madhapur, Hyderabad-500 081.
3. The Joint Commissioner of Central Tax, Ranga Reddy GST Commissionerate, GST Bhavan, H. No. 1-98/7/43, VIP Hills, Jaihind Enclave, Madhapur, Hyderabad-500 081.
4. The Assistant Commissioner of State Tax, Charminar Division, At. Nampally, Hyderabad.
5. Two CC's to G.P FOR STATE TAXES, High Court for the State of Telangana at Hyderabad. (OUT)
6. One CC to SRI R.GOPI MOHAN, Advocate [OPUC]
7. One CC to SRI N.BHUJANGA RAO, Deputy Solicitor General of India Advocate [OPUC]
8. One CC to SRI DOMINIC FERNANDES, SENIOR STANDING COUNSEL FOR CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS (CBIC), Advocate (OPUC)
9. Two CD Copies

SA
TKS

HIGH COURT

DATED: 17/07/2026

ORDER

WP.No.22656 of 2026

DISPOSING OF THE W.P

WITHOUT COSTS.

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AJT

25/7/26