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

MONDAY, THE TWENTIETH 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: 22998 OF 2026

Between:

M/s. Shubham Naturo Wellness, 149 150, Prasanthi Nagar Colony, Kondapur Village, Rangareddy, Telangana, 500001 Represented by its Partner, Smt. Bore Nirmala, D/o Bore Digamber Rao, Aged about 57 years, R/o. Flat No. 101, Plot 10-2-289/86. Shanti Nagar colony, Beside SBH, Hyderabad, Telangana. 500001.

...PETITIONER

AND

1. The Assistant Commissioner of State Tax, Madhapur Division, Madhapur-7 Circle, 5-9-279, 5th Floor, B Block, Mayur Kushal Complex, Beside Chermas, Abids, Hyderabad - 500001
2. State of Telangana, Through Principal Secretary to Government, Revenue Department (Commercial Tax), Hyderabad, Telangana

...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 impugned Show Cause Notice bearing Ref. No. ZD360624027243L dated 12.06.2024 and impugned order issued in Form DRC 07 having reference no. ZD3602260049785 dated 03.02.2026 passed by the Respondent No.1 under the provisions of CGST/TGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction, violative of the principles of natural justice 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 stay operation of impugned order issued vide Form DRC 07 having reference no. ZD3602260049785 dated 03.02.2026 by the Respondent No. 1

Counsel for the Petitioner: SRI P. VENKAT PRASAD REP
M/S P V PRASAD ASSOCIATES

Counsel for the Respondents: Sri. K. SAI AKARSH, APG 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. 22998 of 2026

DATED : 20.07.2026

Between:

M/s. Shubham Naturo Wellness.
Rep., by its Partner. Smt. Bore Nirmala.
Kondapur Village. Rangareddy, Telangana.

... Petitioner

AND

The Assistant Commissioner of State Tax.
Madhapur Division, Madhapur-7 Circle,
Abids, Hyderabad and another.

... Respondents

ORDER:

Mr. P. Venkat Prasad. learned counsel representing M/s. P.V. Prasad Associates, for the petitioner. appears through video conferencing.

Mr. K. Sai Akarsh. learned Assistant Government Pleader for State Tax appears for the respondents.

2. The order dated 03.02.2026 and the summary of the order in Form GST DRC-07 dated 03.02.2026 for the tax period April 2019 to March 2020 passed under Section 74 of the Telangana Goods and Services Tax Act. 2017 (hereinafter referred to as. "the TGST Act"). imposing tax is under challenge in this writ petition.

3. 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, it may be directed to consider it sympathetically.

4. Learned Assistant Government Pleader for the 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.

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. Accordingly, the writ petition is disposed of. No order as to costs.

Miscellaneous applications, if any pending, shall stand closed.

SD/- AHMED ABDULLAH KHAN
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Assistant Commissioner of State Tax, Madhapur Division, Madhapur-7 Circle. 5-9-279, 5th Floor, B Block, Mayur Kushal Complex, Beside Chermas, Abids, Hyderabad -- 500001
2. State of Telangana, Through Principal Secretary to Government, Revenue Department (Commercial Tax), Hyderabad, Telangana

3. One CC to. M/S P V PRASAD ASSOCIATES, Advocate [OPUC]
4. Two CCs to GP FOR STATE TAX, High Court for the State of Telangana, at Hyderabad [OUT]
5. Two CD Copies

BM
TKS

HIGH COURT

DATED: 20/07/2026

ORDER
WP.No.22998 of 2026

THE STATE OF TELANGANA
27 JUL 2026
HIGH COURT ★ DESPATCHED ★

DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

8 NT
25/7/26