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

WRIT PETITION NOS: 22653, 22655, 22663, 22680 AND 22688 OF 2026

W.P.No.22653 of 2026

Between:

Mohan Reddy Thippireddy, Proprietor of M/S Sri Laxmi Narasimha Agencies aged about 45 years Occ Business R/o 6-23-2299/24 Gurbagudi Road Nizamabad Telangana-503001.

.....PETITIONER

AND

1. The Assistant Commissioner (ST), Nizamabad III circle NIZAMABAD.
2. The State of Telangana, Rep by its Principal Secretary to the Government Revenue (CT) Department Telangana Secretariat Hyderabad.
3. The Union of India, Rep by its Secretary Ministry of Finance North Block NEW DELHI-110001.
4. The Central Board of Indirect Taxes and Customs, Rep by its Chairman Ministry of Finance Department of Revenue North Block Central Secretariat New Delhi-110001.
5. The Goods and Service Tax Council, Rep by its Secretary GST Council Secretariat 5th Floor Tower-II Jeevan Bhuarti Building Janapath Road Connaught Place New Delhi- 110001.
6. State Bank Of India, H No 11-1-943 4 PHASE 1 Armoor road near Gautam public school Gangasthan- 503003.

.....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 Show Cause Notice dated 30062025 the Order-in-Original dated 31122025 the Summary Order in Form GST DRC-07 dated 31122025 and the Proceedings dated 31122025 issued by the respondents as illegal arbitrary without jurisdiction contrary to the provisions of the Central Goods and Services Tax Act 2017 and the Telangana Goods and Services Tax Act 2017 and violative of the Principles of Natural Justice and consequently set aside and quash the same further direct the respondents not to take any coercive steps for recovery pursuant to the impugned proceedings pending disposal of the present writ petition.

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 the operation execution and all further proceedings pursuant to the Order-in-Original dated 31122025 the Summary Order in Form GST DRC-07 dated 31122025 and the Proceedings dated 31122025 and consequently restrain the respondents from initiating or continuing any coercive steps for recovery of the alleged tax interest and penalty pursuant thereto pending disposal of the accompanying writ petition.

Counsel for the Petitioner : SRI MOHAMMED RAFI, REPRESENTING SRI B.NARASAIAH

Counsel for the Respondents : SRI SWAROOP OORILLA, SPECIAL GOVT PLEADER FOR STATE TAX

W.P.NO: 22655 OF 2026

Between:

Mohan Reddy Thippireddy, Proprietor of M/S Sri Laxmi Narasimha Agencies aged about 45 years Occ Business R/o 6-23-2299/24 Gurbagudi Road Nizamabad Telangana-503001.

.....PETITIONER

AND

1. The Assistant Commissioner (ST), Nizamabad I and II circle NIZAMABAD
2. The State of Telangana, Rep by its Principal Secretary to the Government Revenue (CT) Department Telangana Secretariat Hyderabad.
3. The Union of India, Rep by its Secretary Ministry of Finance North Block NEW DELHI-110001.

4. The Central Board of Indirect Taxes and Customs, Rep by its Chairman Ministry of Finance Department of Revenue North Block Central Secretariat New Delhi-110001.
5. The Goods and Service Tax Council, Rep by its Secretary GST Council Secretariat 5th Floor Tower-II Jeevan Bhuarti Building Janapath Road Connaught Place New Delhi- 110001.
6. State Bank Of India, H No 11-1-943 4 PHASE 1 Armoor road near Gautam public school Gangasthan- 503003.

.....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 Show Cause Notice issued under Section 73 of the Central Goods and Services Tax Act 2017 dated 24052022 the Summary of the Show Cause Notice the Attachment to the Show Cause Notice Reminder-1 Reminder-2 the Order-in-Original dated 21022025 passed under Section 73 the Summary of the Order in Form GST DRC-07 dated 21022025 and all consequential proceedings initiated pursuant thereto as illegal arbitrary without jurisdiction contrary to the provisions of the Central Goods and Services Tax Act 2017 and the Andhra Pradesh Goods and Services Tax Act 2017 violative of the Principles of Natural Justice and Articles 14 and 265 of the Constitution of India and consequently set aside and quash 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 the operation execution and all further proceedings pursuant to the Order-in-Original dated 21022025 passed under Section 73 of the Central Goods and Services Tax Act 2017 the Summary of the Order in Form GST DRC-07 dated 21022025 and the consequential recovery proceedings initiated by the respondents including any coercive steps for recovery of the alleged tax interest and penalty pending disposal of the accompanying Writ Petition.

Counsel for the Petitioner : SRI MOHAMMED RAFI, REPRESENTING SRI B.NARASAIAH

Counsel for the Respondents : SRI SWAROOP OORILLA, SPECIAL GOVT PLEADER FOR STATE TAX

W.P.NO: 22663 OF 2026

Between:

Mohan Reddy Thippireddy. Proprietor of M/S Sri Laxmi Narasimha Agencies, aged about 45 years, Occ Bus ness, R/o 6-23-2299/24, Gurbagudi Road, Nizamabad, Telangana-503001.

.....PETITIONER

AND

1. The Assistant Commissioner (ST), Nizamabad I8GII circle NIZAMABAD.
2. The State of Telangana, Rep. by its Principal Secretary to the Government, Revenue (CT) Department, Telangana Secretariat, Hyderabad.
3. The Union of India, Rep. lay its Secretary, Ministry of Finance, North Block, NEW DELHI-110001.
4. The Central Board of Indirect Taxes and Customs,, Rep. by its Chairman, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi-110001.
5. The Goods and Service Tax Council,, Rep. by its Secretary, GST Council, Secretariat. 5th Floor, Tower-II, Jeevan Bhuarti, Building, Janapath Road, Connaught Place, New Delhi- 110001.
6. State Bank Of India, H. No. 11-1-943 4 PHASE 1, Armoor road near Gautam public school, Gangasthan- 503003.

.....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 Show Cause Notice dated 02.06.2022, the Order-in-Original dated 31.08.2024, including the Summary Order in Form GST DRC-07, and all consequential proceedings initiated by the respondents as illegal, arbitrary, without jurisdiction, contrary to the provisions of the Central Goods and Services Tax Act, 2017 and the Andhra Pradesh Goods and Services Tax Act, 2017. violative of the Principles of Natural Justice and Articles 14 and 265 of the Constitution of India, and consequently set aside and quash the same and further direct the respondents not to take any coercive steps for recovery pursuant thereto.

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 the operation and execution of the Order-in-Original dated 31.08.2024, including the Summary Order in Form GST DRC-07, and all consequential proceedings pursuant thereto, including all coercive steps for recovery of the alleged tax, interest and penalty, pending disposal of the accompanying writ petition.

Counsel for the Petitioner : SRI MOHAMMED RAFI, REPRESENTING SRI B.NARASAIAH

Counsel for the Respondents : SRI SWAROOP OORILLA, SPECIAL GOVT PLEADER FOR STATE TAX

W.P.NO: 22680 OF 2026

Between:

Mohan Reddy Thippireddy, Proprietor of M/S Sri Laxmi Narasatin agencies aged about 45 years, Occ ; Business, R/o 6-23-2299/24, Gurbagt Road,Nizamabad, Telangana-503001.

.....PETITIONER

AND

1. The Assistant Commissioner ST, Nizamabad I and II circle NIZAMABAD.
2. The State of Telangana, Rep. by its Principal Secretary to the Government, Revenue (CT) Department, Telangana Secretariat, Hyderabad.
3. The Union of India, Rep. by its Secretary, Ministry of Finance, North Block, NEW DELHI-110001
4. The Central Board of Indirect Taxes and Customs, Rep. by its Chairman, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi-110001
5. The Goods and Service Tax Council, Rep. by its Secretary, GST Council, Secretariat, 5th Floor, Tower-I1, Jeevan Bhuarti, Building, Janapath Road, Connaught Place, New Delhi- 110001.
6. State Bank Of India, H. No. 11-1-943 4 PHASE 1, Armoor road near Gautam public school, Gangasthan- 503003.

.....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 Show Cause Notice dated 30.09.2023, the Order dated

30.12.2023, the Summary Order in Form GST DRC-07, and the connected proceedings as illegal, arbitrary, violative of the Principles of Natural Justice and without jurisdiction, consequently quash the same, and further stay all coercive steps for recovery pending disposal of the present writ petition.

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 the operation of the Order dated 31.08.2024 the Summary Order in Form GST DRC-07, along with all consequential proceedings pursuant thereto, including all coercive steps for recovery, pending disposal of the accompanying writ petition.

Counsel for the Petitioner : SRI MOHAMMED RAFI, REPRESENTING SRI B.NARASAIAH

Counsel for the Respondents : SRI SWAROOP OORILLA, SPECIAL GOVT PLEADER FOR STATE TAX

W.P.NO: 22688 OF 2026

Between:

Mohan Reddy Thippireddy, Proprietor of M/S Sri Laxmi Narasixaha Agencies, aged about. 45 years , Occ. Business, R/o 6-23-2299/24, Gurbagudi Road, Nizamabad, Telangana-503001.

...PETITIONER

AND

1. The Assistant Commissioner (ST), Nizamabad I and II Circle, NIZAMABAD.
2. The State of Telangana, Rep. by its Principal Secretary to the Government, Revenue (CT) Department, Telangana Secretariat, Hyderabad.
3. The Union of India, Rep. by its Secretary, Ministry of Finance, North Block, NEW DELHI-110001
4. The Central Board of Indirect Taxes and Customs, Rep. by its Chairman, Ministry of Finance. Department of Revenue, North Block, Central Secretariat, New Delhi-110001 .
5. The Goods and Service Tax Council, Rep. by its Secretary, GST Council, Secretariat, 5th Floor, Tower-II, Jeevan Bhuarti Building, Janapath Road, Connaught Place, New Delhi- 110001
6. State Bank Of India. H. No. 11-1-943 4 PHASE 1. Armoor road near Gautam public school, Gangasthan- 503003

.....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 Show Cause Notice dated 02.06.2022, the Proceedings dated 30.04.2024, the Order-in-Original dated 01.05.2024, the Summary Order in Form GST DRC-07, and all consequential proceedings initiated by the respondents as illegal, arbitrary, without jurisdiction, contrary to the provisions of the Central Goods and Services Tax Act, 2017 and the Andhra Pradesh Goods and Services Tax Act, 2017, violative of the Principles of Natural Justice, and consequently set aside and quash 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 the operation, execution, and all further proceedings pursuant to the Show Cause Notice dated 02.06.2022, the Proceedings dated 30.04.2024, the Order-in-Original dated 01.05.2024, the Summary Order in Form GST DRC-07, and all consequential proceedings initiated by the respondents, including any coercive steps for recovery of the alleged tax, interest, and penalty, pending disposal of the accompanying writ petition.

Counsel for the Petitioner : SRI MOHAMMED RAFI, REPRESENTING SRI B.NARASAIAH

Counsel for the Respondents : SRI SWAROOP OORILLA, SPECIAL GOVT PLEADER FOR STATE TAX

The Court made the following COMMON 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 Nos.22653, 22655, 22663, 22680 and 22688 of 2026

Dated:17.07.2026

W.P.No.22653 of 2026

Between:

Mohan Reddy Thippireddy

...Petitioner

and

The Assistant Commissioner (ST),
Nizamabad I & II Circle, Nizamabad,
and 5 others.

...Respondents

W.P.No.22655 of 2026

Between:

Mohan Reddy Thippireddy

...Petitioner

and

The Assistant Commissioner (ST),
Nizamabad I & II Circle, Nizamabad,
and 5 others.

...Respondents

W.P.No.22663 of 2026

Between:

Mohan Reddy Thippireddy

...Petitioner

and

The Assistant Commissioner (ST),
Nizamabad I & II Circle, Nizamabad,
and 5 others.

...Respondents

W.P.No.22680 of 2026

Between:

Mohan Reddy Thippireddy

...Petitioner

and

The Assistant Commissioner (ST),
Nizamabad I & II Circle, Nizamabad,
and 5 others.

...Respondents

W.P.No.22688 of 2026

Between:

Mohan Reddy Thippireddy

...Petitioner

and

The Assistant Commissioner (ST),
Nizamabad I & II Circle, Nizamabad.
and 5 others.

...Respondents

COMMON ORDER:

Learned counsel Sri Mohammed Rafi, representing learned counsel Sri B.Narasaiah, appears for the petitioner.

Sri Swaroop Oorilla, learned Special Government Pleader, appears for State Tax.

2. W.P.No.22653 of 2026 is filed against the show cause notice dated 30.06.2025, order-in-original dated 31.12.2025 and the summary of the order in Form GST DRC-07, dated 31.12.2025, for the tax period April 2021 to March 2022.

W.P.No.22655 of 2026 is filed against the show cause notice dated 24.05.2022, the summary of the show cause notice, the attachment to the show cause notice, reminder-1, reminder-2, order-in-original dated 21.02.2025 and the summary of the order in Form GST DRC-07, dated 21.02.2025, for the tax period April 2020 to March 2021.

W.P.No.22663 of 2026 is filed against the show cause notice dated 02.06.2022, order-in-original dated 31.08.2024 and the summary of the order in Form GST DRC-07 dated 31.08.2024 for the tax period April 2019 to March 2020.

W.P.No.22680 of 2026 is filed against the show cause notice dated 30.09.2023, order-in-original dated 30.12.2023 and the summary of the order in Form GST DRC-07 dated 30.12.2023 for the tax period July 2017 to March 2018.

W.P.No.22688 of 2026 is filed against the show cause notice dated 02.06.2022, the proceedings dated 30.04.2024, order-in-original dated 01.05.2024 and the summary of the order in Form GST DRC-07 dated 01.05.2024 for the tax period April 2018 to March 2019.

3. The petitioner has approached this court alleging that the impugned orders are unsigned and the petitioner was also not afforded an effective opportunity of personal hearing before passing the impugned orders.

4. However, after some arguments, learned counsel for the petitioner seeks liberty to the petitioner to prefer appeals against the impugned orders. 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 Special Government Pleader for State Tax submits that the petitioner was at liberty to prefer appeals against the impugned orders taking all the grounds as are available in law and on facts before the appellate authority in respect of the subject tax periods.

6. However, upon hearing the learned counsel for the parties, since the petitioner seeks liberty to prefer appeals, 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 appeals within a period of two weeks with statutory pre-deposit and delay condonation applications. The petitioner may take all such grounds of law and facts in the memo of appeals as are available to him. 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 appeals on merits in accordance with law.

8. The writ petitions are 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/- L.VIJAYA LAXMI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Assistant Commissioner (ST), Nizamabad I and II Circle, Nizamabad.
2. The Principal Secretary to Government, Revenue (CT) Department, Telangana Secretariat, State of Telangana at Hyderabad.
3. The Secretary, Union of India, Ministry of Finance, North Block, NEW DELHI-110001.
4. The Chairman, Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi-110001.
5. The Secretary, Goods and Service Tax Council, GST Council, Secretariat, 5th Floor, Tower-II, Jeevan Bhuarti, Building, Janapath Road, Connaught Place, New Delhi- 110001.

PTO

6. State Bank Of India, H.No.11-1-943 4 PHASE 1, Armoor road near Gautam public school, Gangasthan- 503003.
7. One CC to SRI SWAROOP OORILLA, SPECIAL GOVT PLEADER FOR STATE TAX, Advocate [OPUC]
8. One CC to SRI B.NARASAIAH, Advocate [OPUC]
9. Two CD Copies

SA

TKS

PMG.

HIGH COURT

DATED: 17/07/2026

COMMON ORDER

WP.Nos.22653, 22655,

22663, 22680 AND 22688 of 2026

DISPOSING OF THE WRIT PETITIONS

WITHOUT COSTS.

11 PMG.
25/7/26