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

TUESDAY, THE SEVENTH 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

<u>WRIT PETITION NO: 21118 OF 2026</u>

Between:

M/s.Sri Sai Ram Traders, H.No.12-7-133/R, Sy.No.616 and 631, Raghavendra Nagar, Kukatpally, Medchal-Malkajgiri District, State of Telangana. Rep. by its Partner Mr.Sirigiri Mahesh Reddy Aged 39 years, Occupation Business

...PETITIONER

AND

1. The Assistant Commissioner (ST), Hydernagar-II Circle, Hyderabad Rural Division, Hyderabad.
2. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, 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 Writ of Mandamus or any other appropriate Writ or Order or Direction declaring the action of the 1st Respondent in passing the Order, dated 29.12.2025, the Summary of the Order in Form GST DRC-07, dated 29.12.2025 and the Proceedings, dated 29.12.2025, levying tax and penalty under CGST/SGST for the tax period 2021-22 under the CGST/SGST Acts 2017, without granting sufficient opportunity to the Petitioner, is arbitrary, contrary to the Provisions of the Act, and consequently set aside the Order, dated 29.12.2025, the Summary of the Order in Form GST DRC-07, dated 29.12.2025 and the Proceedings, dated 29.12.2025 passed by the 1st Respondent, as null and void.

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 29.12.2025, the Summary of the Order in Form GST DRC-07, dated 29.12.2025 and the Proceedings, dated 29.12.2025 passed by the 1 Respondent, for the tax period 2021-22 under the CGST/SGST Acts 2017, pending disposal of the above Writ Petition, as otherwise, the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner : SRI MOHAMMED RAFI, Rep., SRI SHAIK JEELANI BASHA

Counsel for the Respondents : SRI SWAROOP OORILLA, SPL.GP 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.21118 of 2026

DATED: 07.07.2026

Between:

M/s. Sri Sai Ram Traders,
Rep., by its Partner, Mr. Sirigiri Mahesh Reddy,
Kukatpally, Medchal-Malkajgiri District,
Telangana.

... Petitioner

AND

The Assistant Commissioner (ST),
Hyderabad-II Circle,
Hyderabad Rural Division, Hyderabad and another.

... Respondents

ORDER:

Heard Mr. Mohammed Rafi, learned counsel represents Mr. Shaik Jeelani Basha, learned counsel for the petitioner and Mr. Swaroop Oorilla, learned Special Government Pleader appears for State Tax.

2. The writ petition has been preferred against the assessment order dated 29.12.2025 along with summary of order in Form GST DRC-07 dated 29.12.2025 passed under Section 73 of the Telangana Goods and Services Tax Act, 2017, for the tax period April, 2021 to March, 2022 imposing the tax, and penalty.

3. The petitioner has approached this Court alleging that it has come to know about the liability through its accountant when the show cause notice was uploaded in the tab "Additional Notices and Orders" instead of "Notices and Orders". As such, its Accountant could not notice the same and did not file any objections. Therefore, respondent No.1 passed the impugned order.

4. 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, he may be directed to consider it sympathetically.

5. Learned Special Government Pleader for State Tax submits that the petitioner was at liberty to prefer an appeal against the impugned order 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.

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, if the appellate authority 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/- L.VIJAYA LAXMI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Assistant Commissioner (ST), Hyderabad-II Circle, Hyderabad Rural Division, Hyderabad.
2. Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad, State of Telanagana.
3. One CC to SRI SHAIK JEELANI BASHA, Advocate. [OPUC]
4. Two CCs to SRI SWAROOP OORILLA, SPL.G.P for State Tax. [OUT]
5. Two CD Copies.

BSK

GJP

HIGH COURT

DATED: 07/07/2026

ORDER

WP.No.21118 of 2026

HIGH COURT FOR THE STATE OF TELANGANA
28 JUL 2026
DESPATCHED

DISPOSING OF THE WRIT PETITION WITHOUT COSTS

(8) NT
23/7/26