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

FRIDAY, THE TENTH 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: 21776 OF 2026</u>

Between:

M/s Kakatiya Exports, 7/3/83 Mankamma Thota Karimnagar-505 001 State of Telangana Rep by its Managing Partner MrChadalawada Vishweshwar Rao Aged 66 years Occupation: Business

...PETITIONER

AND

1. The Superintendent, Karimnagar Urban Range Medchal Commissionerate Karimnagar 505 001
2. The Union of India, Rep by its Secretary Ministry of Finance North Block New Delhi 110 001
3. The Central Board of Indirect Taxes and Customs, Rep by its Chairman Ministry of Finance Department of Revenue North Block Central Secretariat New Delhi

...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 (1) the action of the 1st Respondent in issuing the Summary of the Notice in Form GST DRC-01 dated 11092023 without signature either physically or digitally and the digital signature validity unknown in the Summary of the Order in Form GST DRC-07 dated 27.01.2025 are nonest in the eye of law (2) the action of the 1st Respondent in passing the Summary of the Order in Form GST DRC-07 dated

27.01.2025 and the Order-in-Original dated 26.12.2024 without issuing Form GST DRC-01A as contemplated under Rule 142(1A) of the Rules 2017 is not valid in the eye of law; (2) the action of the 1st Respondent in issuing the Summary of Show Cause Notice dated 11 09.2023 and passing the Summary of the Order in Form GST DRC-07 dated 27.01.2025 without generating Document Identification Number (DIN) is contrary to Circular No 128/47/2019-GST dated 23.12.2019 and the judgment of the Hon'ble Supreme Court of India in W.P.(Civil) No.320 of 2022 dated 18.07.2022 and consequently set aside the Summary of the Order in Form GST DRC-07 dated 27.01.2025 and the Order-in-Original dated 26.12.2024 passed by the 1St Respondent for the tax period 2020-21 under the IGST Act 2017 as null and void.

<u>I.A. NO: 1 OF 2026</u>

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 Summary of the Order in Form GST DRC-07 dated 27.01.2025 and the Order-in-Original dated 26.12.2024 passed by the 1S` Respondent for the tax period 2020-21 under the IGST Act 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

Counsel for the Respondent Nos.1 and 3: SRI DOMINIC FERNANDES, SC FOR CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS(CBIC)
Counsel for the Respondent No.2: SRI N. BHUJANGA RAO, SC FOR CENTRAL GOVERNMENT

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.21776 of 2026

Dated:10.07.2026

Between:

M/s. Kakatiya Exports

...Petitioner

and

The Superintendent,
Karimnagar Urban Range,
Medchal Commissioner,
Karimnagar – 505 001,
and 2 others.

...Respondents

ORDER:

Learned counsel Sri Mohammed Rafi appears for the petitioner.

Sri Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC), appears for respondents 1 and 3.

2. The writ petition has been preferred against the summary of the notice in Form GST DRC-01, dated 11.09.2023, the summary of the order in Form GST DRC-07, dated 27.01.2025 and the order-in-original dated 26.12.2024.

3. The petitioner has approached this court alleging that the summary of the show cause notice in Form GST DRC-01 dated 11.09.2023 and the summary of the order in Form GST DRC-07 dated 27.01.2025 are unsigned documents.

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. 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 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.

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 accordingly disposed of with the aforesaid liberty. There shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

SD/- A .JAYASREE
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Superintendent, Karimnagar Urban Range Medchal Commissionerate Karimnagar 505 001
2. The Secretary Ministry of Finance North Block, The Union of India, New Delhi 110 001
3. The Chairman Ministry of Finance Department of Revenue North Block Central Secretariat, The Central Board of Indirect Taxes and Customs, New Delhi
4. One CC to Sri Mohammed Rafi, Advocate [OPUC]
5. One CC to Dominic Fernandes, SC for Central Board of Indirect Taxes and Customs(CBIC)[OPUC]
6. One CC to Sri N. Bhujanga Rao, SC for Central Government[OPUC]
7. Two CD Copies

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HIGH COURT

DATED: 10/07/2026

ORDER

WP.No.21776 of 2026

HIGH COURT FOR THE STATE OF TELANGANA
28 JUL 2026
DESPATCHED

DISPOSING OF THE WRIT PETITION WITHOUT COSTS

9 NT
23/7/26