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

THURSDAY, THE NINTH 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: 21552 OF 2026

Between:

M/s. SV Computers, 1-7-255 to 263, 275 to 280, Shop No.28, Ground floor, Chennai Trade Centre, Park Lane, Secunderabad, Hyderabad - 500001 Telangana Rep. by its Partner, Sri. Sunil kumar malpani. S/o. Kanhaya lal malpani, Aged about 47 Years.

...PETITIONER

AND

1. The Superintendent of Central Tax, Begumpet Range-III, 3rd floor, 3A-3B, Plot No. 1-8-382, Queens Plaza, SP Road, Secunderabad - 500003.
2. The Assistant Commissioner, Begumpet GST Division, 3rd floor, 3A-3B, Plot No. 1-8-382, Queens Plaza, SP Road, Secunderabad - 500003.
3. Union of India, Represented by its Secretary, Ministry of Finance, Department of Revenue, New Delhi - 110001.

...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 preferably a Writ in the nature of Writ of Mandamus declaring the action of the 1st Respondent in issuing the recovery notice dated 03-06-2026 in O.C No. 87/2026 and also the adjudication order passed by the 2nd respondent in OIO No.10/2025-26-ADJN(GST)-AC dated 13-12-2025 levying the tax, interest and penalty under section 73 of the GST Act 2017 as illegal, arbitrary, unjust, improper, unethical, contrary to the provisions of the CGST Act and rules and IGST Act passed in utter violation of the principles of natural justice, and without authority of law and jurisdiction, violative of articles 14, 19(1)(g),21, 265 and

300A of Constitution of India and consequently to setaside the impugned adjudication order dated 30.12.2025.

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 recovery notice dated 03.06.2026 issued by the 1st Respondent herein pending disposal of the writ petition.

Counsel for the Petitioner: SRI M.V.J.K.KUMAR
Counsel for the Respondent Nos.1 & 2: SRI DOMINIC FERNANDES, SENIOR STANDING COUNSEL FOR CBIC
Counsel for the Respondent No.3: SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA

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.21552 of 2026

Dated:09.07.2026

Between:

M/s. SV Computers

...Petitioner

and

The Superintendent of Central Tax,
Begumpet Range-III,
3rd Floor, 3A-3B, Plot No.1-8-382,
Queens Plaza, SP Road,
Secunderabad – 500003,
and 2 others.

...Respondents

ORDER:

Learned counsel Sri M.V.J.K.Kumar appears for the petitioner.

Sri Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC), appears for respondents No.1 and 2.

2. The writ petition has been preferred challenging the action of respondent No.1 in issuing the recovery notice dated 03.06.2026 and also the adjudication order passed by respondent No.2 dated 30.12.2025

levying tax, interest and penalty under Section 73 of the Central Goods and Services Tax Act, 2017.

3. The petitioner has approached this Court alleging that it has come to know about the liability only upon the issuance of the recovery notice dated 03.06.2026.

4. However, after some arguments, learned counsel for the petitioner seeks liberty to the petitioner to prefer an appeal against the 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 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. During the period of two weeks within which the petitioner has to file the appeal, no coercive steps be taken against the petitioner pursuant to the impugned recovery notice.

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 of Central Tax, Begumpet Range-III, 3rd floor, 3A-3B, Plot No. 1-8-382, Queens Plaza, SP Road, Secunderabad - 500003.
2. The Assistant Commissioner, Begumpet GST Division, 3rd floor, 3A-3B, Plot No. 1-8-382, Queens Plaza, SP Road, Secunderabad - 500003.
3. The Secretary, Union of India, Ministry of Finance, Department of Revenue, New Delhi - 110001.
4. One CC to SRI M.V.J.K.KUMAR, Advocate [OPUC]
5. One CC to SRI DOMINIC FERNANDES, SENIOR STANDING COUNSEL FOR CBIC [OPUC]
6. One CC to SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA [OPUC]
7. Two CD Copies

PSK.
TKR

HIGH COURT

DATED: 09/07/2026

ORDER
WP.No.21552 of 2026

HIGH COURT FOR THE STATE OF TELANGANA
30 JUL 2026
★ DESPATCHED ★

DISPOSING OF THE WRIT PETITION

WITHOUT COSTS.

(9)
17/07/26
K.K