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

WRIT PETITION NO: 18999 OF 2026

Between:

M/s. Seiko Polyclosures, Plot No. 11/8/A-1, IDA Nacharam, Hyderabad, Telangana - 500076, Rep. by its Partner Mr. Lagishetty Praveen Kumar.

...PETITIONER

AND

1. The Deputy Commissioner (ST), - 2, Enforcement Wing-2, First Floor, Commercial Taxes Complex, M.J. Road, Opp. Exhibition Grounds, Nampally, Hyderabad, Telangana -500001.
2. The Assistant Commissioner (ST), Nacharam Circle, Gagan Vihar Complex', M.J. Road, Opp. Gandhi Bhavan, Nampally, Hyderabad, Telangana - 500001.
3. The State of Telangana, Rep. by the Principal Secretary to the Government, Revenue (CT) Department, Dr. B.R. Ambedkar Telangana Secretariat Building, Hyderabad, Telangana.
4. The Union of India, rep. by its Secretary (Finance), Ministry of Finance, North Block, 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, more particularly in the nature of MANDAMUS holding that the impugned Order in Form GST DRC-07, vide ARN. AD361024002125U, dated 10-03-2026, under S. 74 of the GST Acts, 2017, for the Financial Year 2019-20, passed by the First Respondent, on the basis of a single authorization for conducting inspection without any post inspection authorization for making Assessment, by invoking S. 74 even though the ingredients for invoking the same are not available, without DIN pursuant to a show cause notice which does not contain valid physical or digital signature, is without jurisdiction, invalid, deemed to have never been issued, barred by limitation, contrary to law, not an order in the eye of law, arbitrary, capricious, baseless and illegal and even on merits not sustainable and 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 grant stay of all further proceedings, including recovery of tax, penalty and interest, pursuant to the impugned Order in Form GST DRC-07, vide ARN. AD361024002125U, dated 10-03-2026, under S. 74 of the GST Acts, 2017, for the Financial Year 2019-20, passed by the First Respondent.

Counsel for the Petitioner: SRI G.N.G. SHANKER REPRESENTING FOR SRI G. NARENDRA CHETTY

Counsel for the Respondent No.1 to 3: SRI SWAROOP OORILLA, SPL. GP FOR STATE TAX

Counsel for the Respondent No.4: SRI N. BHUJANGA RAO, Deputy Solicitor General of India

The Court made the following: ORDER

<u>IN THE HIGH COURT FOR THE STATE OF TELANGANA AT HYDERABAD</u>

The Hon'ble The Chief Justice Sri Aparesh Kumar Singh

and

The Hon'ble Sri Justice G.M.Mohiuddin

<u>Writ Petition No.18999 of 2026</u>

<u>Dated: 20.07.2026</u>

Between:

M/s. Seiko Polyclosures

...Petitioner

And

The Deputy Commissioner (ST)-2, Hyderabad and three others

...Respondents

ORDER:

Mr. G.N.G. Shanker, learned counsel representing Mr. G. Narendra Chetty, learned counsel for the petitioner, appears virtually.

Mr. Swaroop Oorilla, learned Special Government Pleader for State Tax, appears for respondent Nos.1 to 3.

2. This Writ Petition is preferred against the order in Form GST DRC-07 dated 10.03.2026, issued by respondent No.1, for the tax period 2019-20 alleging that it is an unsigned order.

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, he may be directed to consider it sympathetically.

4. Learned counsel for the State Tax submits that the petitioner is 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 he is satisfied on the point of delay, proceed to decide the appeal on merits in accordance with law.

7. 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/- P.C.SULEKHA DEVI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Deputy Commissioner (ST), - 2, Enforcement Wing-2, First Floor, Commercial Taxes Complex, M.J. Road, Opp. Exhibition Grounds, Nampally, Hyderabad, Telangana -500001.
2. The Assistant Commissioner (ST), Nacharam Circle, Gagan Vihar Complex', M.J. Road, Opp. Gandhi Bhavan, Nampally, Hyderabad, Telangana - 500001.
3. The Principal Secretary to the Government, Revenue (CT) Department, The State of Telangana, Dr. B.R. Ambedkar Telangana Secretariat Building, Hyderabad, Telangana.
4. The Secretary (Finance), Ministry of Finance, The Union of India, North Block, New Delhi -110001.
5. One CC to SRI G. NARENDRA CHETTY, Advocate [OPUC]
6. Two CCs to SRI SWAROOP OORILLA, SPL. GP FOR STATE TAX, High Court for the State of Telangana. [OUT]
7. One CC to SRI N. BHUJANGA RAO, Deputy Solicitor General of India [OPUC]
8. Two CD Copies

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HIGH COURT

DATED: 20/07/2026

ORDER

WP.No.18999 of 2026

HIGH COURT FOR THE STATE OF
30 JUL 2026
DESPATCHED

DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

11 PMG.
28/7/26