

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

**TUESDAY, THE TWENTY FIRST 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: 23312 OF 2026

Between:

M/s Anukar Medicals Private Limited, R/o 6-3-666/1 to 6 Opp NIMS Hospital
Somajiguda Hyderabad Telangana 500082 represented by its Managing
Director Arugonda Sridhar S/o Late A Laxminarayana Aged 54 years R/o 1-
1-230/9 Flat No 102 Union Bank Lane Sai Krishna Mansion Chikkadpally
Musheerabad Hyderabad Telanagana

...PETITIONER

AND

1. The State Tax Officer, (Revisions) Khairatabad Somajiguda 5-9-279 4th Floor
B Block Mayur Kushal Complex Beside Chermas Abids Hyderabad
2. The Assistant Commissioner (ST), Khairatabad Somajiguda 15-9-279 4th
Floor B Block Mayur Kushal Complex Beside Chermas Abids
3. The State of Telangana, Represented by its Secretary Revenue (Commercial
Taxes) Department 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 a writ order or direction more particularly one in the nature of a Writ of
Mandamus declaring that the Impugned Order in Form GST DRC-07 bearing
Reference No ZD3612250881287 dated 23122025 passed by the Respondent No1
under provisions of the CGST/TGST Act 2017 as unconstitutional without authority of
law apart from being violative of Articles 14 19(1)(g) and 265 of the Constitution of
India and to 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 stay operation of Impugned Order in Form GST DRC-07 hearing Reference No ZD3612250881287 dated 23/12/2025 passed by Respondent No 1

**Counsel for the Petitioner: SRI P. VENKAT PRASAD REP
M/s P.V. PRASAD ASSOCIATES**

Counsel for the Respondents: SPECIAL GOVT PLEADER 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. 23132 of 2026

DATED : 21.07.2026

Between:

M.s. Anukar Medicals Private Limited

... Petitioner

AND

The State Tax Officer (Revisions),
Khairatabad, Hyderabad and two others

... Respondents

ORDER:

Mr. P. Venkat Prasad, learned counsel represents P V Prasad Associates, learned counsel for the petitioner.

Mr. Swaroop Oorilla, learned Special Government Pleader for State Tax appears for the respondents.

2. The order in Form GST DRC-07 dated 23.12.2025 passed by respondent No.1 for the tax period April 2021 to March 2022 under Section 73 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as, "the CGST Act"), imposing tax, interest and penalty on the petitioner is under challenge in this writ petition.

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, it may be directed to consider it sympathetically.

4. Learned counsel for the respondents 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.

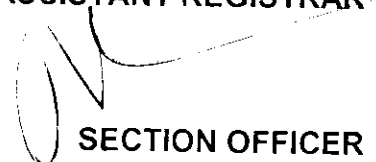
6. We grant liberty to the petitioner to prefer an appeal within a period of two weeks with statutory pre-deposit and a delay condonation application. The petitioner may take all such grounds of law and on facts in the memo of appeal as are available to it. Needless to say, the appellate authority would 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.

7. Accordingly, the writ petition is disposed of. No order as to costs.

Miscellaneous applications, if any pending, shall stand closed.

//TRUE COPY//

SD/- A .JAYASREE
ASSISTANT REGISTRAR


SECTION OFFICER

To,

1. The State Tax Officer, (Revisions) Khairatabad Somajiguda 5-9-279 4th Floor B Block Mayur Kushal Complex Beside Chermas Abids Hyderabad
2. The Assistant Commissioner (ST), Khairatabad Somajiguda 15-9-279 4th Floor B Block Mayur Kushal Complex Beside Chermas Abids
3. The Secretary, Revenue (Commercial Taxes) Department Secretariat Hyderabad
4. One CC to M/S P V PRASAD ASSOCIATES Advocate [OPUC]
5. Two CCs to SPECIAL GOVERNMENT STATE TAX, Court for the State of Telangana, at Hyderabad [OUT]
6. Two CD Copies

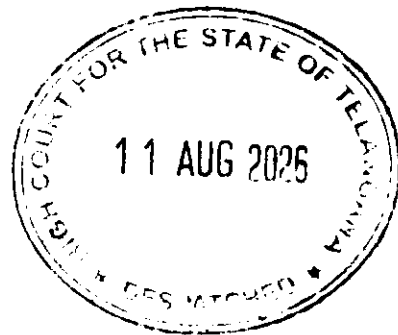
BM *PMG*,
TKS

HIGH COURT

DATED: 21/07/2026

ORDER

WP.No.23312 of 2026



DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

⑨ pmc.
31/7/26.