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

WRIT PETITION NO: 23197 OF 2026

Between:

Vijayasai Engineers and Developers Private Limited, 7-4-9/74, Plot No 74, Road No 3, Omkar Nagar Colony, Hyderabad, Telangana-500 079 Represented by Director, Shivashetti Venkatesh, S/o Shivashetti Anjaiah, Aged 44 years R/o Plot no 74, Road no 3, Omkar Nagar Colony Bairamalguda, Hyderabad-500079.

.....PETITIONER

AND

1. The Superintendent of Central Tax, Nagole CGST Division, 1st Floor, Sai Balaji Arcade, 2-3-908 Plot no 183 and 184 ,Sy.No 92, Co operative Bank Colony Hyderabad-500068.
2. The Additional Commissioner of Central Tax (Appeals-I) Commissionerate,, Hyderabad 7th Floor, Kendriya Shulk Bhavan, Opp L. B Stadium, Basheerbagh Hyderabad-500004.
3. Union of India, Ministry of Finance, Represented by its Secretary, North Block, New Delhi - 110 001.

.....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 writ of mandamus declaring that a)The impugned Order-in-Appeal bearing Ref. No. HYD-GST-RRC-APP1- 388-25-26 dated 02.12.2025 read with APL-02 bearing ref ZD361225035595B dated 10.12.2025 passed by the Respondent No.2 under the provisions of CGST/TGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction, 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 and/or pass such further or other order(s) as this Hon'ble Court may deem fit and proper in the circumstances of the case. b)The impugned Recovery Notice bearing O.C. No. 530/2025-26 dated 24.02.2026 issued by the Respondent No.1 under the provisions of CGST/TGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction, 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 stay operation of impugned Recovery Notice bearing O.C. No. 530/2025-26 dated 24.02.2026 issued by Respondent No.1.

I.A.NO:2 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-Appeal bearing Ref. No. HYD-GST RRC-APP1-388-25-26 dated 02.12.2025 read with form APL-02 hearing ref ZD361225035595B dated 10.12.2025 issued by the Respondent No.2.

Counsel for the Petitioner : M/s P.V.PRASAD ASSOCIATES

Counsel for the Respondent Nos.1 &2 : SRI. DOMINIC FERNANDES (SENIOR STANDING COUNSEL FOR CBIC)

Counsel for the Respondent No.3 : SRI PARAMPALLY SHAMANTHAK HANDE

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. 23197 of 2026

DATED : 21.07.2026

Between:

Vijayasai Engineers & Developers Private Limited

... Petitioner

AND

The Superintendent of Central Tax, Nagole CGST Division,
Hyderabad, and two others

... Respondents

ORDER:

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

Mr. Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs appears for respondent Nos.1 and 2.

Mr. Parampally Shamanthak Hande, learned counsel appears for respondent No.3.

2. *Vide* order-in-appeal dated 02.12.2025, the appeal filed by the petitioner on 21.12.2024 against the Order-in-Original dated 03.08.2024 has been dismissed as time-barred without going into the merits of the

case. Summary of the order in FORM GST DRC-07 was uploaded on 22.08.2024 which could bring the appeal within the condonable period of thirty (30) days beyond three (3) months prescribed under Section 107(4) of the Central Goods and Services Tax Act, 2017.

3. It is submitted that the petitioner had inadvertently failed to file a delay condonation application along with the appeal. It is submitted that this Court, in similar circumstances, in W.P.No.28221 of 2025, while considering the fact that the delay occurred in uploading the summary of the order on the portal and in view of *bona fide* confusion regarding limitation, has remanded the matter to the appellate authority to take a fresh decision on the appeal. It is submitted that this matter may also be remanded to the appellate authority where the petitioner will file a delay condonation application explaining these facts.

4. Learned counsel for CGST does not dispute that summary of the order in FORM GST DRC-07 was uploaded on 22.08.2024 which in fact was also missed by the petitioner in its memo of appeal. He submits that if the matter is remanded to the appellate authority, the appellate authority would consider the issue of limitation and if it is satisfied, decide the appeal on merits.

5. Having regard to the aforesaid facts and circumstances and on consideration of the rival submissions made by the learned counsel for the parties, it appears that the summary of the order in FORM GST DRC-07 was uploaded in the portal on 22.08.2024. The appeal was filed on 21.12.2024. Therefore, the matter is remanded to the appellate authority.

6. The impugned order is set aside. The appellate authority is directed to hear the appeal afresh. The petitioner would file a delay condonation application, which shall be considered in accordance with law. If the appellate authority is satisfied with the explanation for delay, he shall proceed to decide the appeal on merits.

The instant Writ Petition is accordingly disposed of. No order as to costs.

Miscellaneous applications, if any pending, shall stand closed.

SD/- A .JAYASREE
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Superintendent of Central Tax, Nagole CGST Division, 1st Floor, Sai Balaji Arcade, 2-3-908 Plot no 183 and 184 ,Sy.No 92, Co operative Bank Colony Hyderabad-500068.
2. The Additional Commissioner of Central Tax (Appeals-I) Commissionerate,, Hyderabad 7th Floor, Kendriya Shulk Bhavan, Opp L. B Stadium, Basheerbagh Hyderabad-500004.
3. The Secretary, Union of India, Ministry of Finance, North Block, New Delhi - 110 001.
4. One CC to M/s P.V.PRASAD ASSOCIATES, Advocate [OPUC]
5. One CC to SRI DOMINIC FERNANDES (senior standing counsel for CBIC) Advocate [OPUC]
6. One CC to SRI PARAMPALLY SHAMANTHAK HANDE, Advocate (OPUC)
7. Two CD Copies

SA PMG.

TKS

HIGH COURT

DATED: 21/07/2026

ORDER

WP.No.23197 of 2026

HIGH COURT FOR THE STATE OF TELANGANA
11 AUG 2026
DESPATCHED

DISPOSING OF THE W.P

WITHOUT COSTS.

PMG
31/7/26