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

THURSDAY, THE THIRTIETH 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: 24526 OF 2026

Between:

M/s. Surender Marketing, Shop No. 9, 1 and 2 Sri Krupa Market, Mahboob Mansion, Malakpet Gunj, HYDERABAD-500036 Telangana State
Rep. by its Working Partner, Mr. Veerander Gehloth

...PETITIONER

AND

1. The State Tax Officer, Malakpet -1 Circle, Charminar Division, Hyderabad
2. The Commissioner of State Taxes, State of Telangana, Commercial Taxes Complex, M.J. Road, Opposite Gandhi Bhavan, Nampally, Hyderabad – 500 001.
3. State of Telangana, Represented by its Principal Secretary to Government, Revenue (CT-II) 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 in the nature of writ of Mandamus declaring the Order in Ref. No ZD3612251206841 and summary of the order in Form GST DRC-07, dated 31.12.2025, passed by the 1st respondent, for the period 2021-2022, as illegal, arbitrary, against the provisions of the GST Act and also against the principles of natural justice 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, pursuant to the impugned order in Ref. No. ZD3612251206841 dated 31.12.2025, passed by the 1st respondent, for the period 2021-22, pending disposal of the Writ Petition pending disposal of the above writ petition.

Counsel for the Petitioner: SRI JILLELLA RAJESWARA RAO

Counsel for the Respondents: MR. SWAOOP OORILLA,
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.24526 OF 2026

Dated: 30.07.2026

Between:

M/s. Surender Marketing,
Malakpet Gunj, Hyderabad,
Rep. by its working partner
Mr. Veerander Gehloth.

...Petitioner

and

The State Tax Officer,
Malakpet-1 Circle,
Charminar Division,
Hyderabad and 2 others.

...Respondents

ORDER:

Heard Mr. Jillella Rajeswara Rao, learned counsel appearing for the petitioner, in virtual mode and Mr. Swaroop Oorilla, learned Special Government Pleader for State Tax appearing for the respondents.

2. This writ petition is filed for the following relief:

> "..to issue a Writ, order or direction more particularly in the nature of writ of Mandamus declaring the Order in Ref.No ZD361225120684I and summary of the order in Form GST DRC-07, dated 31.12.2025, passed by the 1st respondent, for the period 2021-2022, as illegal, arbitrary, against the provisions of the GST Act and also against the

principles of natural justice and consequently set aside the same and to pass such other order or orders as this Hon'ble Court may deem fit, just and proper in the circumstances of the case."

3. However, after some arguments, learned counsel for the petitioner seeks liberty to the petitioner to prefer an appeal against the impugned orders. He submits that some delay might have been occurred in preferring the appeal and therefore, the same may be directed to be considered sympathetically.

4. Learned Special Government Pleader for State Tax submits that the petitioner was at liberty to prefer an appeal against the impugned orders taking all the grounds as are available in law and on facts.

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. Accordingly, 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 in 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 facts and circumstances of the case and if it 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/- S.MALLIKARJUNA RAO
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The State Tax Officer, Malakpet -1 Circle, Charminar Division, Hyderabad
2. The Commissioner of State Taxes, State of Telangana, Commercial Taxes Complex, M.J. Road, Opposite Gandhi Bhavan, Nampally, Hyderabad – 500 001.
3. The Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, State of Telangana, Hyderabad
4. One CC to Sri Jillella Rajeswara Rao, Advocate [OPUC]
5. Two CCs to the Special GP for State Tax, High Court for the State of Telangana, at Hyderabad[OUT]
6. Two CD Copies

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TKS

HIGH COURT

DATED: 30/07/2026

ORDER

WP.No.24526 of 2026

DISPOSING OF THE WRIT PETITION

WITHOUT COSTS

ONT

12/8/26