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

**WRIT PETITION NO: 24716 OF 2026**

**Between:**

M/s. K P Textiles and Garments 20-7-240/16, Qazipura, Opp Morning Star School, Shahali Banda, Hyderabad, Telangana, 500065,
Represented by its Proprietor, Yasmeen Banu, Aged about 47 years, W/o: Mohammed Hussain, R/o 20-7-240/17, Shahalibanda, Telangana, 500065

**...PETITIONER**

**AND**

1. The Superintendent of Central Tax, Ghansi Bazar Range, Falaknuma Division 2nd Floor, H.no.10-3-301 to 303, Serene Heights, Humayan nagar, Masab Tank, Hyderabad-500 001.
2. 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 writ, order, or direction more particularly one in the nature of a Writ of Mandamus declaring that the impugned Show Cause Notice No. 30/2023/GST/Supdt along with, Form GST DRC-01 bearing Reference No. ZD361124027647E dated 25.11.2024, being an unsigned Show Cause Notice, as nonest, void and unenforceable in law, and consequently declaring the impugned Order-in-Original No. 57/2024-25-GST (Adjn.) dated 19.02.2025, along with Form GST DRC-07 bearing Reference No. ZD360225050858S dated 19.02.2025 as arbitrary, illegal, without jurisdiction, contrary to the provisions of the CGST/TGST Acts, violative of the principles of natural justice and Articles 14, 19(1)(g) and 265 of the Constitution of India, and consequently set aside the same and thereafter pass a fresh order in accordance with law.

**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-Original No. 57/2024-25-GST (Adjn.) dated 19.02.2025 along with Form GST DRC- 07 bearing Reference No.ZD360225050858S dated 19.02.2025 passed by the Respondent No. 1

**Counsel for the Petitioner: SRI NAGENDRA PRASAD**

**Counsel for the Respondent No.1: SRI DOMINIC FERNANDES, SC FOR CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS(CBIC)**
**Counsel for the Respondent No.2: 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.24716 OF 2026**

**Dated: 30.07.2026**

**Between:**

M/s. K.P.Textiles and Garments
Shahali Banda, Hyderabad
Rep. by its Proprietor
Yasmeen Banu,
aged about 47 years
W/o. Mohammed Hussain

...Petitioner

and

The Superintendent of Central Tax,
Ghansi Bazar Range, Falaknuma Division,
Humayun Nafgar, Masab Tank,
Hyderabad and another.

**...Respondents**

**ORDER:**

Heard Mr. V.Nagendra Prasad, learned counsel for the petitioner and Mr. Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC), appearing for respondent No.1.

2. This writ petition has been preferred against the Show Cause Notice dated 25.11.2024, the Order-in-Original dated 19.02.2025, along with Form GST DRC-07 dated 19.02.2025, passed under

Section 73 of the Central Goods and Services Tax Act, 2017, for the tax period April, 2020 to March, 2021.

3. The petitioner has approached this Court alleging that the demand confirmed was beyond the scope of the show cause notice and also on the ground that the impugned show cause notice was unsigned.

4. However, after some arguments, learned counsel for the petitioner seeks liberty to the petitioner to prefer an appeal against the impugned order-in-original and Form GST DRC-07. He submits that some delay might have been occurred in approaching the appellate authority and therefore, he 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 and Form GST DRC-07 taking all the grounds as are available to it 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. 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.

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/- T.SREENIVASA REDDY**
**ASSISTANT REGISTRAR**

**//TRUE COPY//**

**SECTION OFFICER**

**To,**

1. The Superintendent of Central Tax, Ghansi Bazar Range, Falaknuma Division 2nd Floor, H.no. 10-3-301 to 303, Serene Heights, Humayan nagar, Masab Tank, Hyderabad-500 001.
2. The Secretary, Union of India, Ministry of Finance, North Block, New Delhi-110 001.
3. One CC to Sri Nagendra Prasad, Advocate [OPUC]
4. One CC to Sri Dominic Fernandes, SC for Central Board of Indirect Taxes and Customs[CBIC)[OPUC]
5. One CC to Sri N. Bhujanga Rao, SC for Central Government[OPUC]
6. Two CD Copies

HIGH COURT

DATED: 30/07/2026

ORDER

WP.No.24716 of 2026



DISPOSING OF THE WRIT PETITION

WITHOUT COSTS

(8) NT
12/8/26