

**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: 24701 OF 2026

Between:

M/s. Sri Sai Enterprises, Plot No.45, H.No.1-4-138, Sai Nagar Colony, Balapur,
Rangareddy District, Telangana- 500005.
Represented by Proprietor, Sri Rajesh Kumar Rahangdale S/o. Omkar
Rahangdale, Aged about 39 years, R/o Sonipuri, Balaghat, Madhya Pradesh ,
481105.

...PETITIONER

AND

1. The Assistant Commissioner of Central Tax, Saroornagar GST Division, 3rd Floor, Sai Balaji Arcade, 2-3-908, Plot No.183 and 184, Sy. No.92, Co-operative Bank Colony, Nagole, Uppal, Ranga Reddy, Hyderabad, Telangana - 500 068
2. The Superintendent of Central Tax, Saroornagar Range, Saroornagar GST Division, 3rd Floor, Sai Balaji Arcade, 2-3-908, Nagole, Uppal, Ranga Reddy, Hyderabad, Telangana 500068
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 a Writ of Mandamus, declaring that the impugned Order-in-Original No. 30/2024-25-Adjn.(GST)AC dated 13.08.2024 read with the Summary of Order in Form GST DRC-07 bearing Ref. No- ZD360824080729S dated 21.08.2024 for FY 2019-20,

passed by Respondent No. 1, as being void, arbitrary, illegal, ex parte, passed in violation of the principles of natural justice, without jurisdiction and without authority of law, apart from being contrary to the retrospectively inserted Section 16(5) of the CGST Act and 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 writ petition, the High Court may be pleased to stay operation of the impugned Order-in-Original No. 30/2024-25-Adjn.(GST)AC dated 13.08.2024, issued by the Respondent No. 1.

**Counsel for the Petitioner: SRI V. SAI AMIT, REPRESENTING
M/S P V PRASAD ASSOCIATES**

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

Counsel for the Respondent No.3: SRI M.S.ACHYUTH BHARATHWAJ

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.24701 OF 2026

Dated: 30.07.2026

Between:

**M/S. Sri Sai Enterprises,
Balapur, Ranga Reddy District,
Rep. by its Proprietor,
Sri Rajesh Kumar Rahangdale,
Aged about 39 years.**

...Petitioner

and

**The Assistant Commissioner of Central Tax,
Saroornagar GST Division, Nagole, Uppal,
Ranga Reddy, Hyderabad and 2 others**

...Respondents

ORDER:

Heard Mr. V.Sai Amit, learned counsel representing M/s. P.V.Prasad Associates, for the petitioner; Mr. Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC) appearing for respondents No.1 and 2 and Mr. M.S.Achyuth Bharathwaj, learned counsel for respondent No.3.

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

"...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-Original No.30 2024-25-Adjn.(GST)AC dated 13.08.2024 read with the Summary of Order in Form GST DRC-07 bearing Ref.No. ZD360824080729S dated 21.08.2024 for FY 2019-20, passed by Respondent No.1, as being void, arbitrary, illegal, ex parte, passed in violation of the principles of natural justice, without jurisdiction and without authority of law, apart from being contrary to the retrospectively inserted Section 16(5) of the CGST Act and violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside the same."

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 Senior Standing Counsel for CBIC submits that the petitioner was at liberty to prefer an appeal against the impugned orders taking all the grounds as are available to it 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/- L.VIJAYA LAXMI
ASSISTANT REGISTRAR

//TRUE COPY//

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SECTION OFFICER

To,

1. The Assistant Commissioner of Central Tax, Saroornagar GST Division, 3rd Floor, Sai Balaji Arcade, 2-3-908, Plot No.183 and 184, Sy. No.92, Co-operative Bank Colony, Nagole, Uppal, Ranga Reddy, Hyderabad, Telangana - 500 068
2. The Superintendent of Central Tax, Saroornagar Range, Saroornagar GST Division, 3rd Floor, Sai Balaji Arcade, 2-3-908, Nagole, Uppal, Ranga Reddy, Hyderabad, Telangana 500068
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, [OPUC]
5. One CC to Sri Dominic Fernandes (senior standing counsel for CBIC) [OPUC]
6. One CC to Sri M.S. Achyuth Bharathwaj, Advocate[OPUC]
7. Two CD Copies

HIGH COURT

DATED: 30/07/2026

ORDER

WP.No.24701 of 2026



**DISPOSING OF THE WRIT PETITION
WITHOUT COSTS**

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12/8/26