[3488]

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

TUESDAY, THE FOURTH DAY OF AUGUST
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: 25237 OF 2026

Between:

M/s. New Bombay Fruit Juice and Chat Bhandar, rep. by its Proprietor, Mr. Rahim Hussain Aersiya, 37-18/25, Defence Colony, Sainikpuri, Medchal Malkajgiri, Telangana-500 094.

...PETITIONER

AND

1. Assistant Commissioner (State Taxes), Malkajgiri-1 Circle, Malkajgiri Division, Hyderabad.
2. Assistant Commissioner (State Taxes), Malkajgiri-III Circle, Saroornagar / Malkajgiri Division, Hyderabad.
3. Assistant Commissioner (State Taxes), Moula All Circle, Malkajgiri Division, Hyderabad,
4. State of Telangana, rep. by its Secretary to Government (Revenue) CT-II, State Tax / 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 of Mandamus or any other appropriate writ or order or direction setting aside the impugned notice for intimating discrepancies in the returns after scrutiny in Form ASMT-10 dated 20.7.2023 along with notice in Form UST ASMT-1 0 vide Ref.No.ZD360723028303M dated 27.7.2023 and the show cause notice dated 20.12.2023 along with notice in Form GST DRC-01 vide Ref.No.ZD361223036930M dated 20.12.2023 issued by the 2' Respondent along with the revised show cause notice dated 29.11.2024 along with notice in Form GST DRC-01 vide Ref.No.ZD361124040971K dated 29.11.2024 and the impugned order dated

28.2.2025 passed by the 1st Respondent without any signatures as illegal, arbitrary, contrary to the law, legally unenforceable, issued vaguely without proper verification of records and contrary to the provisions under the Central Goods and Service Tax Act, 2017 and the Telangana Goods and Services Tax Act, 2017 and void in absence of non-compliance of Rule 142(1A) of the Central Goods and Service Tax Rules, 2017 and Telangana Goods and Services Tax Rules, 2017

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 pursuant to the impugned order dated 28.2.2025 along with proceeding in Form GST DRC-07 vide Ref.No.ZD3602250929418 dated 28.2.2025 issued by the 1st Respondent for the tax period April, 2020 to March, 2021 under the Central Goods and Service Tax Act, 2017 and the Telangana Goods and Services Tax Act, 2017 pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: SRI. K P AMARNATH REDDY

Counsel for the Respondents: Ms. SWAROOP 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.25237 of 2026

DATED: 04.08.2026

Between:

M/s. New Bombay Fruit Juice and Chat Bhandar

... Petitioner

AND

Assistant Commissioner (State Taxes),
Malkajgiri-1 Circle, Malkajgiri Division,
Hyderabad & 3 others

... Respondents

ORDER:

Mr. K.P.Amarnath Reddy, learned counsel appears for the petitioner.

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

2. The impugned order-in-original dated 28.02.2025 relating to tax period April, 2020 to March, 2021 has been assailed on the ground that respondent No.1-Proper Officer failed to properly verify the records and the question of variation in turnovers in GSTR-3B when compared to GSTR-8 as the petitioner's e-commerce providers have categorically submitted that technical

issue persisted with the GST Portal. It has also been clarified that the Tax Collected at Source (TCS) done by them during the tax period April, 2020 to March, 2021.

3. Learned counsel for the petitioner, after some arguments, submits that since there is a provision for seeking rectification of the order under Section 161 of the Telangana Goods and Services Tax Act, 2017 (hereinafter referred to as 'TGST Act'), in view of an SOP framed by the respondents-State dated 14.10.2025, petitioner may be allowed to approach the Proper Officer for rectification of the impugned order on the grounds available to it.

4. Learned Special Government Pleader for State Tax submits that if such liberty is granted, the Proper Officer would examine the plea in the light of the conditions enumerated under Section 161 of the TGST Act and the SOP dated 14.10.2025 and pass appropriate orders in accordance with law.

5. Having regard to the aforesaid facts and circumstances, without commenting on the merits of the challenge to the impugned order-in-original, the Writ Petition is disposed of with a liberty to the petitioner to prefer a rectification application within a period of one week on the grounds as are available under Section1 161 of the TGST Act before the Proper Officer. In case such an application is made, the Proper Officer would consider it and pass

appropriate orders, in accordance with law, within a period of two weeks thereafter after giving an opportunity of hearing to the petitioner.

6. The Writ Petition is, accordingly, disposed of. However, there shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

SD/- B.REKHA RANI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Assistant Commissioner (State Taxes), Malkajgiri-1 Circle, Malkajgiri Division, Hyderabad.
2. The Assistant Commissioner (State Taxes), Malkajgiri-III Circle, Saroornagar / Malkajgiri Division, Hyderabad.
3. The Assistant Commissioner (State Taxes), Moula All Circle, Malkajgiri Division, Hyderabad,
4. The Secretary to Government (Revenue) CT-II, State Tax / Commercial Taxes Department, Secretariat, Hyderabad.
5. One CC to SRI. K P AMARNATH REDDY Advocate [OPUC]
6. Two CCs to SPECIAL GOVERNMENT PLEADER FOR STATE TAX, High Court for the State of Telangana, at Hyderabad [OUT]
7. Two CD Copies

BM
TKS

HIGH COURT

DATED: 04/08/2026

ORDER

WP.No.25237 of 2026

DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

10 copies
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14/8/26