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

<u>WRIT PETITION NO: 21328 OF 2026</u>

Between:

M/s. Sri Vasista Homes and Infra LLP, (previously known as M/s. Sri Vasista Constructions) rep. by its Manager, Mr. R. Surendranath Reddy, Son of Sri R. Nageswara Reddy, aged about 38 years, 501, 8-2-350/3/2, Sri Vasista Apurva, Road No.3, Banjara Hills, Hyderabad-500 034.

...Petitioner

AND

1. Additional Commissioner (Appeals-I), 7th Floor, Kendriya Shulk Bhavan, Opp. L.B. Stadium Basheerbagh, Hyderabad-500 004.
2. Assistant Commissioner of Central Tax, Ameerpet Division, Srinagar Colony, Hyderabad-500 073.
3. Union of India, rep. by its secretary, Ministry of Finance, Jeevan Deep Building, 3rd Floor, Sansad Marg, New Delhi-110 001.
4. Central Board of Indirect Taxes and Customs, GST Policy Wing, Government of India, Ministry of Finance, New Delhi, rep. by its Commissioner (GST).
5. State of Telangana, rep. by its Chief Secretary, and Special Chief Secretary to Government (FAC), State Tax 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 (a)declaring that the final adjudication order in Form GST DRC-07 dated 11.3.2024 passed under Section 73 of the CGST and SGST Act by the 2nd Respondent for the tax period 2018-19 as being a nullity, non-est in law on account of not having any signatures and consequently, set-aside the adjudication order dated 30.10.2023 and Form GST DRC-07 dated 11.3.2024 for the year 2017-18 under Section 73 of the CGST Act as being illegal, without jurisdiction, and (b)declare that the levy of GST on construction services arising from Development Agreement-cum-General Power of Attorney bearing Document No.826 of 2014 dated 13.2.2014 is illegal and without jurisdiction and outside the purview of the GST regime which was introduced only from 1.7.2017, or (c)alternatively, declare that the limitation to file a statutory appeal under Section 107 of the GST Act, 2017 would not commence until a signed copy of the order in Form DRC-07 dated 11.03.2024 is served on the Petitioner in accordance with law, or (d)alternatively, declare that the limitation to file a statutory appeal under Secton 107 of the GST Act, 2017 would not commence until a copy of the order in Form DRC-07 dated 11.3.2024 is uploaded on the portal in accordance with law and set aside the appellate order dated 6.5.2026 passed by the 1st Respondent dismissing the Petitioner's statutory appeal on the ground of delay and direct the 1st Respondent to restore the appeal filed by the Petitioner and adjudicate the same on the merits of the assessment and record.

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 of the 2nd Respondent and impugned order-in-appeal of 1" Respondent dated 30.10.2023 and 6.5.2026 respectively pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: Sri. KARTHIK RAMANA PUTTAMREDDY

Counsel for the Respondent Nos.2 to 4: Sri. D. Raghavendra Rao
Senior Standing Counsel for CBIC

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.21328 of 2026

Dated: 04.08.2026

Between:

M/s. Sri Vasista Homes and Infra LLP.
Rep., by its Manager, Mr. R. Surendranath Reddy,
Banjara Hills, Hyderabad.

... Petitioner

And

Additional Commissioner (Appeals-I),
Kendriya Shulk Bhavan, Basheerbagh,
Hyderabad and 4 others.

...Respondents

ORDER:

Mr. Tarun Chadha, learned represents Mr. Karthik Ramana Puttamreddy, learned counsel for the petitioner.

Mr. D. Raghavendra Rao, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC) appears for respondent Nos.2 and 4.

2. The appeal preferred by the petitioner on 30.03.2024 against the order-in-original, dated 30.10.2023 covering tax period 2018-19 and the Form GST DRC-07, dated 11.03.2024 was dismissed on the ground of delay as being beyond the condonable period of one month over the

three months period prescribed under Section 107(1) and (4) of the Central Goods and Services Tax Act, 2017 (for short, "the Act").

3. Learned counsel for the petitioner submits that on account of a *bona fide* belief that the appeal would lie only upon uploading of the Form GST DRC-07 that took place on 11.03.2024, the petitioner preferred an appeal on 30.03.2024, which was within the period prescribed under Section 107(1) and (4) of the Act. However, the appellate authority counting the period of limitation from the date of the order-in-original has rejected the appeal. Learned counsel for the petitioner relies upon a decision of this Court in W.P.No.28221 of 2025, dated 23.09.2025 which refers to Rule 108 of the Central Goods and Services Tax Rules, 2017 (for short, "the Rules") and a defective Form GST DRC-07 which did not contain the interest and penalty. There was also some delay in uploading the summary of the order in Form GST DRC-07. This Court in such circumstances remanded the matter to the appellate authority on account of the inherent defect in the proceedings which should enure to the benefit of the assessee/tax payer. It is submitted that in the present case because of the delay in uploading the summary of the order in Form GST DRC-07, the petitioner *bona fidely* filed the appeal within the period prescribed under Section 107(1) and (4) of the Act on 30.03.2024 which, however, stands rejected. Therefore, he prays that the impugned appeal order may be set aside so that the appeal can be decided on merits.

have filed the appeal on 30.03.2024 which became time barred reckoning the period from the date of the order-in-original dated 30.10.2023. In such circumstances, we are of the view that the matter should be remitted to the appellate authority to take a fresh decision on the appeal in accordance with law within a reasonable period. The impugned order-in-appeal is accordingly set aside. The appellate authority would entertain the appeal on merits taking into account the observations made hereinabove.

6. Accordingly, the writ petition is disposed of. No order as to costs.

Miscellaneous applications, if any pending, shall stand closed.

SD/- B.REKHA RANI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Additional Commissioner (Appeals-I), 7th Floor, Kendriya Shulk Bhavan, Opp. L.B. Stadium Basheerbagh, Hyderabad-500 004.
2. The Assistant Commissioner of Central Tax, Ameerpet Division, Srinagar Colony, Hyderabad-500 073.
3. The secretary, Ministry of Finance, Union of India, Jeevan Deep Building, 3rd Floor, Sansad Marg, New Delhi-110 001.
4. Central Board of Indirect Taxes and Customs, GST Policy Wing, Government of India, Ministry of Finance, New Delhi, rep. by its Commissioner (GST).
5. The Chief Secretary, and Special Chief Secretary to Government (FAC), State Tax Department, Secretariat, Hyderabad.
6. One CC to Sri. KARTHIK RAMANA PUTTAMREDDY, Advocate [OPUC]
7. One CC to Sri. D. RAGHAVENDRA RAO, Senior Standing Counsel for CBIC, Advocate [OPUC]
8. Two CD Copies

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4. Learned Senior Standing Counsel for CBIC has opposed the prayer of the learned counsel for the petitioner. He has also referred to Rule 108 of the Rules which provides for filing of an appeal against the order-in-original even if not uploaded by submitting a self-certified copy of the said decision within a period of seven days from the date of filing of Form GST APL-01. A final acknowledgment indicating appeal number is issued thereafter by the appellate authority in Form GST APL-02 and the date of issue of provisional acknowledgement is considered as the date of filing of appeal. He submits that the petitioner should have filed the appeal against the order-in-original within the time prescribed even though the summary of the order was uploaded later on. The approach of the appellate authority therefore should not be found fault with.

5. We have considered the submissions of the learned counsel for the petitioner, taken note of the relevant dates as are borne out from the pleadings on record and also perused the impugned order. Rule 108 which deals with appeal to the appellate authority provides for the procedure to be followed for filing an appeal against order-in-original. Ordinarily, the summary of the order is uploaded on the same day or the following day of passing of the order-in-original. The period of limitation is counted from the date of communication of the order-in-original. However, in the instant case, due to delay in uploading the summary of the order, the petitioner on a *bona fide* belief appears to

HIGH COURT

DATED: 04/08/2026

ORDER

WP.No.21328 of 2026

HIGH COURT FOR THE STATE OF TELANGANA
19 AUG 2026
DESPATCHED

DISPOSING OF

THE WRIT PETITION

WITHOUT COSTS.

10 copies
Kg
14/8/26