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

FRIDAY, THE SEVENTH 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: 26057 OF 2026

Between:

M/s. Establo Infra, A partnership firm having its office at Flat No. 301, Plot No. 273, SSH Pride, Road No. 78, Jubilee Hills, Hyderabad - 500033 represented by its Partner, Mr. Ramachandra Raju Vegesna S/o. Surapa Raju, Aged 62Years, R/o A1701 Rajapushpa regalia Kokapet, Hyderabad 500075.

.....PETITIONER

AND

1. The Assistant Commissioner of Central Tax, Gachibowli CGST Division, Ranga Reddy GST Commissionerate, 10-3-301-303, 4th Floor, Serene Heights, Humayan Nagar, Masab Tank-500028, Hyderabad.
2. The Principal Commissioner of Central Tax,, Ranga Reddy GST Commissionerate, GST Bhavan, H.No.1-98/7/43, VIP Hills, Jaihind Enclave, Madhapur, Hyderabad - 500081.
3. The Additional Commissioner of Central Tax, Hyderabad Audit-I Commissionerate, H.No.3-4-118/1 NR, 1st Floor, Elegant Mahnaja, Ramanthapur, Hyderabad - 500013.
4. The Union of India, represented by its Secretary (Finance), Ministry of Finance, North Block, New Delhi - 110001.

.....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 Wirt, Order or Direction, more particularly in the nature of a Writ of Mandamus declaring the impugned Order-in-Original No. 132/2024-25- Adjn.(A.C.)-GST dated 20.01.2025 (DIN 20250156YQ00007707DB) passed by the 1st

Respondent under Section 73(9) of the CGST Act, 2017 as being illegal, arbitrary, without jurisdiction, without authority of law, passed in violation of the principles of natural justice, and violative of Articles 14, 19(1)(g) and 265 of the Constitution of India 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 writ petition, the High Court may be pleased to direct the Respondents not to take any coercive steps, including recovery of tax, penalty, interest and late fee, pursuant to the impugned Order-in-Original and the consequent DRC-13 notice.

Counsel for the Petitioner : M/s M.NAGA DEEPAK

Counsel for the Respondent Nos.1 to 3 : SRI DOMINIC FERNANDES, SENIOR SC FOR CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS (CBIC)

Counsel for the Respondent No.4 : 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.26057 of 2026

Dated: 07.08.2026

Between:

M/s. Establo Infra,
Rep., by its Partner, Mr. Ramachandra Raju Vegesna,
Jubilee Hills, Hyderabad.

...Petitioner

and

The Assistant Commissioner of Central Tax,
Gachibowli CGST Division,
Ranga Reddy GST Commissionerate,
Masab Tank, Hyderabad and 3 others.

...Respondents

ORDER:

Mr. M. Naga Deepak, learned counsel for the petitioner.

Sri Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC), appears for respondent Nos.1 to 3.

2. The writ petition has been preferred challenging the order-in-original dated 20.01.2025 along with Form GST DRC-13 dated 02.02.2026.

3. However. after some arguments, learned counsel for the petitioner seeks liberty to the petitioner to prefer an appeal against the order-in-original. He submits that some delay might have been occurred in approaching the appellate authority and therefore, he may be directed to consider it sympathetically.

4. Learned Senior Standing Counsel for CBIC submits that the petitioner was at liberty to prefer an appeal against the order-in-original taking all the grounds as are available in law and on facts before the appellate authority in respect of the subject tax period.

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. We grant liberty to the petitioner to prefer and appeal within a period of two weeks with statutory pre-deposit and a delay condonation application. The petitioner may take all such grounds of law and 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 aforesaid facts and circumstances and if he is satisfied on the point of delay, proceed to decide the appeal on merits in accordance with law. During the period of two weeks within which the petitioner has to file the appeal, no coercive steps be taken against the petitioner pursuant to the impugned garnishee notice.

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//

SECTION OFFICER

To

1. The Assistant Commissioner of Central Tax,, Gachibowli CGST Division, Ranga Reddy GST Commissionerate, 10-3-301-303, 4th Floor, Serene Heights, Humayan Nagar, Masab Tank-500028, Hyderabad.
2. The Principal Commissioner of Central Tax, Ranga Reddy GST Commissionerate, GST Bhavan, H.No. 1-98/7/43, VIP Hills, Jaihind Enclave, Madhapur, Hyderabad - 500081.
3. The Additional Commissioner of Central Tax, Hyderabad Audit-I Commissionerate, H.No. 3-4-118/1 NR, 1st Floor, Elegant Mahnaja, Ramanthapur, Hyderabad - 500013.
4. The Union of India, represented by its Secretary (Finance), Ministry of Finance, North Block, New Delhi - 110001.
5. One CC to M/s M.NAGA DEEPAK, Advocate [OPUC]
6. One CC to SRI DOMINIC FERNANDES, SENIOR SC FOR CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS (CBIC) (OPUC)
7. One CC to SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA [OPUC]
8. Two CD Copies

SA

TKS

HIGH COURT

DATED: 07/08/2026

ORDER

WP.No.26057 of 2026

HIGH COURT FOR THE STATE OF TELANGANA
19 AUG 2026
DESPATCHED

DISPOSING OF THE W.P

WITHOUT COSTS.

10 copies
14
14/8/26