[3488]

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

WEDNESDAY, THE FIFTH 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: 25700 OF 2026

Between:

M/s. Kuanar Jagannath,S/o K. Jatadhari, Aged about 52 years D.No. 1-23-379, Plot No.13,Bhudevi Nagar, Secunderabad, Hyderabad, Telangana - 500015

...PETITIONER

AND

1. Union of India, Ministry of Finance, Department of Revenue, Represented by its Secretary, North Block, New Delhi - 110001.
2. The Superintendent of Central Tax,Alwal Range, Malkajgiri GST Division, Medchal GST Commissionerate, H.No.8-2-77/3 and 4, Aditya Towers, Sri Sai Enclave, Old Bowenpally, Secunderabad - 500 011. State of Telangana.
3. The Assistant Commissioner,Central Goods and Services Tax, Malkajgiri GST Division Old Bowenpally, Secunderabad - 500 011. State of Telangana.
4. Nemani Shravan Kumar,aged about Major, Occ. Charted Accountant (CA)M/s. Nemani Associates, Office at Flat No 108, SR Complex Opp.CCMB Professor Quarters, Habsiguda, Hyderabad,Telangana 500007.
5. The commissioner for central tax and central Excise, (Appeals-II) Hyderabad 7th Floor, GST Bhavan, LB Stadium Road, Basheerbagh, Hyderabad, State of Telangana - 500 004.

...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 an appropriate Writ, Order or Direction, more particularly one in the nature of a 'Writ of Mandamus', directing the 5th respondent Appellate Authority to receive / entertain the statutory appeal proposed to be filed by the Petitioner against Order-in-Original No.26/2025-26-GST (Tech-II), dated 23.10.2025, notwithstanding the expiry of the period prescribed under Section 107 of the CGST Act, 2017, and to consider and decide the said appeal on merits and in accordance with law, without rejecting the same on the ground of limitation, and consequently direct the Respondents to keep all . coercive recovery proceedings pursuant to the said Order-in-Original No.26/2025-26-GST (Tech-II), dated 23.10.2025, passed by the 2nd respondent and consequential Form GST DRC-07 in abeyance until disposal of the statutory appeal

<u>I.A. NO: 1 OF 2026</u>

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 the operation of Order-in-Original No. 26/2025-26-GST (Tech-II) dated 23.10.2025 passed by the 2nd Respondent and the consequential Form GST DRC-07, pending disposal of the present Writ Petition

Counsel for the Petitioner: SRI. ANUP KOUSHIK KARAVADI

Counsel for the Respondent No. 1: SRI. N BHUJANGA RAO
DEPUTY SOLICITOR GENERAL OF INDIA

Counsel for the Respondent Nos.2,3&5 : SRI DOMINIC FERNANDES,
SENIOR SC FOR CBIC

Counsel for the Respondent No.4: --

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.25700 of 2026

Dated: 05.08.2026

Between:

M/s. Kuanar Jagannath

...Petitioner

and

Union of India,
Rep.. by its Secretary,
Ministry of Finance, Department of Revenue,
New Delhi and 4 others.

...Respondents

ORDER:

Heard Mr. Anup Koushik Karavadi, learned counsel for the petitioner and Mr. Dominic Fernandes, learned Senior Standing Counsel appears for Central Board of Indirect Taxes and Customs (CBIC).

2. The writ petition has been preferred against the order-in-original, dated 23.10.2025 passed under Section 74(9) of the Central Goods and Services Tax Act, 2017, for the tax period October 2018 to March 2020.

3. Learned counsel for the petitioner submits that due to ill-health of his wife, the petitioner could not file the appeal within the stipulated time.

4. However, after some arguments, learned counsel for the petitioner seeks liberty to the petitioner to prefer an appeal against the impugned order. 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 impugned order taking all the grounds as are available 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. 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 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.

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/- K.BHAVANI SWAMY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Secretary, Union of India, Ministry of Finance, Department of Revenue, North Block, New Delhi - 110001.
2. The Superintendent of Central Tax,Alwal Range, Malkajgiri GST Division, Medchal GST Commissionerate, H.No.8-2-77/3 and 4, Aditya Towers, Sri Sai Enclave, Old Bowenpally, Secunderabad - 500 011. State of Telangana.
3. The Assistant Commissioner,Central Goods and Services Tax, Malkajgiri GST Division Old Bowenpally, Secunderabad - 500 011. State of Telangana.
4. The Nemani Shravan Kumar, Occ. Charted Accountant (CA)M/s. Nemani Associates, Office at Flat No 108, SR Complex Opp.CCMB Professor Quarters, Habsiguda, Hyderabad,Telangana 500007.
5. The Commissioner for central tax and central Excise, (Appeals-II) Hyderabad 7th Floor, GST Bhavan, LB Stadium Road, Basheerbagh, Hyderabad, State of Telangana - 500 004.
6. One CC to SRI. ANUP KOUSHIK KARAVADI Advocate [OPUC]
7. One CC to SRI. N BHUJANGA RAO,DEPUTY SOLICITOR GENERAL OF INDIA [OPUC]
8. One CC to SRI. DOMINIC FERNANDES, SENIOR SC FOR CBIC [OPUC]
9. Two CD Copies

BM

TKS

HIGH COURT

DATED: 05/08/2026

ORDER

WP.No.25700 of 2026

DISPOSING OF THE WRIT PETITION WITHOUT COSTS

11 copies
14/8/26