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

THURSDAY, THE SIXTH 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: 24151 OF 2026

Between:

M/s. Accurate Technologies, Rep by its Proprietor Venkateshwar Rao Velumula, S/o: Vemula Rama Rao, Aged 52 Years, Plot No A-20/2/D, Road No 01, Ida Nacharam, Rangareddy, Telangana, 500076.

...PETITIONER

AND

1. The State of Telangana, rep. by its Principal Secretary, Commercial Taxes, Secretariat, Hyderabad.
2. The Appellate Joint Commissioner of State Tax, Secunderabad Division, 5th Floor, C.T. Complex, Nampally, Hyderabad- 500001.
3. The Assistant Commissioner of State Tax,, Nacharam 2 Circle, Malkajgiri Division, Hyderabad, Telangana.

...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 direction or Order, more particularly in the nature of a writ of Mandamus or any other appropriate Writ, declaring the Order the impugned order passed vide Form APL-02 ARN No. AD3612240068745 along with summary Order No.ZD360426036534D dated 15-04-2026 passed by the Respondent No.2, having been issued in violation of principles of natural justice with apparent errors on the face of record and the show cause notice in Form DRC-01 vide Reference No.ZD360524052603I dated 27-05-2024 and the impugned order vide DRC-07 vide

Reference No. ZD360824087735S dated 22-08-2024 being not digitally or physically signed as arbitrary, void ab-initio and violative of Principles of Natural Justice.

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 an interim stay to restrain the Respondents from initiating any action to recover the demands confirmed under the impugned order vide the impugned order passed vide Form APL-02 ARN No. AD3612240068745 along with summary Order No. ZD360426036534D dated 15-04-2026 pending disposal of this writ petition.

Counsel for the Petitioner: SRI S.V. PRANAV RAM

Counsel for the Respondents: SRI 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.24151 OF 2026

DATED: 06.08.2026

Between:

M/s. Accurate Technologies.
rep. by its proprietor Sri Venkateshwar Rao

... Petitioner

AND

The State of Telangana and two others

... Respondents

ORDER:

Mr. S.V. Pranav Ram, learned counsel appears for the petitioner.

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

2. The petitioner preferred an appeal on 20.12.2024 against the order dated 22.08.2024 but made the pre-deposit on 17.03.2025. The appeal has been rejected by the impugned order on 15.04.2026 on the ground of non pre-deposit of 10% of the disputed tax and as the petitioner had not filed delay condonation application. The impugned proceedings relating to the tax period 2019-20 were initiated under the summary of show cause notice in FORM GST DRC-01 dated 27.05.2024. The petitioner has approached this Court with a prayer to remand the matter to the appellate authority for reconsideration on merits as not only the appeal was filed

within the condonable period of one month beyond three (3) months as per Section 107(4) of the Central Goods and Services Tax Act, 2017, and the pre-deposit was of course made subsequent to the filing of the appeal but before dismissal of the appeal.

3. Learned counsel for State Tax points out upon instructions that the payment was of 10% of the tax dues but it was clicked under a different heading 'outstanding dues'. This may also have led to confusion in the mind of the appellate authority.

4. Upon consideration of the rival submissions of the parties and the pleadings which are necessary to appreciate the issue in controversy, we are of the considered opinion that the appeal was filed within the condonable period. The pre-deposit was made subsequent to the filing of the appeal but to the tune of 10% as against the outstanding dues. These instances may be on account of lack of the assessee being conversant with the procedure to file appeal in such cases. Therefore, we are of the considered view that the matter can be remanded to the appellate authority to consider the same on merits.

5. The impugned order dated 15.04.2026 is accordingly set aside. The appellate authority would treat the deposit as pre-deposit of 10% of the tax dues and proceed to hear the appeal on merits.

6. The instant Writ Petition is accordingly allowed without commenting on the merits of the claim of the parties. There shall be no order as to costs.

Miscellaneous applications, if any pending, shall stand closed.

SD/- S.MALLIKARJUNA RAO
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Principal Secretary, The State of Telangana, Commercial Taxes, Secretariat, Hyderabad.
2. The Appellate Joint Commissioner of State Tax, Secunderabad Division, 5th Floor, C.T. Complex, Nampally, Hyderabad- 500001.
3. The Assistant Commissioner of State Tax,, Nacharam 2 Circle, Malkajgiri Division, Hyderabad, Telangana.
4. One CC to Sri S.V. Pranav Ram, Advocate [OPUC]
5. Two CCs to the Special GP for Stat Tax, High Court for the State of Telangana, at Hyderabad[OUT]
6. Two CD Copies

TJ
TKS

HIGH COURT

DATED: 06/08/2026

ORDER

WP.No.24151 of 2026

HIGH COURT FOR THE STATE OF TELANGANA
05 SEP 2026
DESPATCHED

ALLOWING THE WRIT PETITION

WITHOUT COSTS

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NT
21/2/26