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

FRIDAY, THE FOURTEENTH 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: 25574 OF 2026

Between:

M/s Balaji Filling Station, 3-1-84, Main Road, Armoor, Dist. Nizamabad rep. by its proprietor, Dinesh Kumar Vaidya S/o Vithoba Vaidya R/o Armoor. Nizamabad Dist. State of Telangana

...PETITIONER

AND

1. State Tax Officer, Bodhan and Nizamabad-3. Nizamabad Division 1st Floor, Municipal Complex, Tilak Garden, Nizamabad (State of Telangana)
2. Joint Commissioner(ST), Nizamabad Division, 1st Floor, Municipal Complex, Tilak Garden, Nizamabad (State of Telangana)
3. Commissioner of State Goods Service Taxes, 1st Floor, Commissioner of Commercial Taxes Building, Government of Telangana, Nampally, Hyderabad. (State of Telangana)
4. The State of Telangana, Rep. by its Principal Secretary, Revenue (State Tax) Department, Secretariat, Hyderabad (State of 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 Writ of Mandamus or any other appropriate Writ order or direction under Article 226 of the Constitution of India in declaring (1) the unsigned show cause notice dt.28-12-2023 and unsigned order dt.30-12-2023 is barred by limitation and hit by section 73(2) of the Act, in the absence of three month notice (2) unsigned show cause notice dt.28.12.2023 issued by the 1st respondent in subjecting the disallowance of input tax credit and restriction of the reversal of input tax credit by applying common input tax credit formula by the taking the petrol and diesel turnover which do not form part of the GST Act, 2017 is quite contrary to law and unsustainable in the eye of law (3) Failed to serve the unsigned show cause notice dt.28.12.2023 and thereby passed the unsigned ex-parte order dt.30.12.2023 by the 1st respondent under section 73 of the Act, 2017, without digital signature over the said order under reference in reference No. ZD3612230700112 dt.30.12.2023 for the financial year July, 2017 to March, 2018 is violative of the principle of natural justice, equity, fair play and contrary to law and (4) the unsigned show cause notice dt.28.12.2023 and unsigned order dt.30.12.2023 issued under section 73 of the CGST Act, 2017 is violative of Rule 26 of the CGST Rules, 2017 as prescribed under the GST Act, 2017, as arbitrary illegal and quite contrary to law consequently set aside the same as void, unenforceable and unsustainable.

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 collection of disputed tax of Rs.74,595/- each under the CGST Act and SGST Act, whose total work out to Rs.1,49,182/- passed under section 73 of the SGST and CGST Act, 2017, under reference No. ZD3612230700112 pursuant to the unsigned order dt.30.12.2023, issued by the 1st respondent for the financial year July,2017 to March 2018 pending disposal of the above Writ Petition.

Counsel for the Petitioner: SRI TEJPRAKASH TOSHNIWAL

Counsel for the Respondents: SRI SWAROOP OORILLA, SPECIAL GP 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. 25574 of 2026

DATED : 14.08.2026

Between:

M/s. Balaji Filling Station

... Petitioner

AND

State Tax Officer, Bodhan and Nizamabad and three others

... Respondents

ORDER:

Sri Tejprakash Toshniwal, learned counsel appears for petitioner.

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

2. Learned counsel for the petitioner submits that the show cause notice in respect of the Financial Year 2017-18 was passed under Section 73 of the Telangana Goods and Services Tax Act, 2017 (for short, "the Act") on 28.12.2023 and the order was passed on 30.12.2023, which is in teeth of Section 73(2) of the Act and also barred by limitation.

3. Learned counsel for State Tax submits on instructions that the impugned show cause notice dated 28.12.2023 is contrary to Section 73(2) of the Act.

4. In view of fair submission made on instructions by the learned counsel for State Tax, the impugned order dated 30.12.2023 arising out of the show cause notice dated 28.12.2023 also impugned herein cannot be

sustained in the eye of law being in teeth of the specific mandate of timeline to be adhered under Section 73(2) of the Act.

5. Accordingly, the impugned show cause notice dated 28.12.2023 and the impugned order dated 30.12.2023 are set aside.

Therefore, the instant Writ Petition is allowed. There shall be no order as to costs.

Miscellaneous applications, if any pending, shall stand closed.

SD/- A .JAYASREE
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. State Tax Officer, Bodhan and Nizamabad-3. Nizamabad Division 1st Floor, Municipal Complex, Tilak Garden, Nizamabad (State of Telangana)
2. Joint Commissioner(ST), Nizamabad Division, 1st Floor, Municipal Complex, Tilak Garden, Nizamabad (State of Telangana)
3. Commissioner of State Goods Service Taxes, 1st Floor, Commissioner of Commercial Taxes Building, Government of Telangana, Nampally, Hyderabad. (State of Telangana)
4. The Principal Secretary, Revenue (State Tax) Department, Secretariat, State of Telangana, Hyderabad (State of Telangana)
5. One CC to SRI TEJPRAKASH TOSHNIWAL Advocate [OPUC]
6. Two CCs to SRI SWAROOP OORILLA, SPECIAL GP FOR STATE TAX, High Court of Telangana at Hyderabad [OUT]
7. Two CD Copies

AGK

TKS

HIGH COURT

DATED: 14/08/2026

ORDER

WP.No.25574 of 2026

HIGH COURT FOR THE STATE OF TELANGANA
05 SEP 2026
DESPATCHED

ALLOWING THE WRIT PETITION
WITHOUT COSTS

10 NT
21/8/26.