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

THURSDAY, THE TWENTIETH 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: 27367 OF 2026

Between:

M/s. Laxmi Chaitanya Enterprises, Rep. by its Proprietor, Mr. Nagi Reddy Daggula, S.No.536/B, Velimela Village, Ramachandrapuram Mandal, Sangareddy, Telangana-502 300.

...PETITIONER

AND

1. The Assistant Commissioner (State Taxes), Sangareddy-1 Circle, Nizamabad Division, Telangana.
2. The Assistant Commissioner (State Taxes), Patancheruvu Circle, Serilingampally Division, Hyderabad.
3. Superintendent of Central Tax, Patancheru Range, Sangareddy Division, Medchal Commissionerate, Hyderabad.
4. Additional Commissioner of Central Tax and GST (Appeals-II), Hyderabad Commissionerate, Hyderabad-500 004.
5. The Commissioner of Commercial Taxes, 1st Floor, Commercial Tax Office, Near MJ Market Road, Opposite Gandhi Bhavan, Nampally-500001.
6. State of Telangana, rep. by its Secretary to Government (Revenue) CT-II, Commercial Taxes / State Tax Department, Secretariat, Hyderabad.
7. Union of India, rep. by its Principal Secretary, Government of India, Ministry of Finance, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110 001

...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 by setting aside the impugned show cause notice dated 3/6/2022, along with the notice in Form GST DRC-01 vide Ref.No.ZD360622019407H dated 3/6/2022 and impugned proceedings in Form DRC-07 vide Ref.No.ZD360824080856T dated 21.8.2024 issued by the 1st Respondent for the tax period April, 2019 to March, 2020 without having any signatures as illegal, issued without jurisdiction, contrary to the Circular vide CCT's Ref.No.LIV(2)/33/2025 dated 14/10/2025 issued by the 5th Respondent and also contrary to the provisions under the Central Goods and Service Tax Act. 2017 and the Telangana Goods and Services Tax Act, 2017.

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 dated 21.8.2024 passed by the 1st Respondent for the tax period April, 2019 to March, 2020 under the Central Goods and Service Tax Act, 2017 and the Telangana Goods and Services Tax Act, 2017 pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: SRI K.P.AMARNATH REDDY

**Counsel for the Respondent Nos.1 to 3 & 6: SRI SWAROOP OORILLA,
SPL. GP FOR STATE TAX**

**Counsel for the Respondent Nos.4 & 5: SRI DOMINIC FERNANDES,
Sr. SC FOR CBIC**

**Counsel for the Respondent No.7: 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.27367 of 2026

Dated: 20.08.2026

Between:

M/s. Laxmi Chaitanya Enterprises,
Rep., by its Proprietor, Mr. Nagi Reddy Daggula,
Sangareddy, Telangana.

...Petitioner

and

The Assistant Commissioner (State Taxes),
Sangareddy-1 Circle, Nizamabad Division,
Telangana and 6 others.

...Respondents

ORDER:

Mr. K.P. Amarnath Reddy, learned counsel for the petitioner.

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

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 show cause notice dated 03.06.2022 and the order in Form DRC-07 dated 21.08.2024 passed under Section 73 of the Central Goods and Services Tax Act, 2017 and Telangana Goods and Services Tax Act, 2017, for the tax period April 2019 to March 2020.

3. Learned counsel for the petitioner submits that initially the State Tax authorities have issued show cause notice dated 03.06.2022 under Section 73 of the Telangana State Goods and Services Tax Act, 2017. However, since the petitioner has no knowledge about the same, it could not file any objections. Therefore, respondent No.1 passed the impugned order in Form GST DRC-07 on 21.08.2024. Meanwhile, respondent No.3, who is the Superintendent of Central Tax, has issued show cause notice in Form GST DRC-01 dated 14.12.2023 seeking to impose tax and other dues along with interest and penalty. Since the petitioner was suffering from various health issues, it could not file reply to the said show cause notice. As such, respondent No.3 confirmed the demand vide order dated 12.04.2024. Against the said order, the petitioner filed appeal before respondent No.4 and the same was allowed on 05.02.2025. The petitioner has approached this Court alleging that it has come to know about the liability vide impugned order dated 21.08.2024 only in the month of July, 2026 on the intimation from the State Tax Department. It is also alleged that the impugned order is unsigned.

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 Special Government Pleader for State Tax 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/- B. REKHA RANI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Assistant Commissioner (State Taxes), Sangareddy-1 Circle, Nizamabad Division, Telangana.
2. The Assistant Commissioner (State Taxes), Patancheruvu Circle, Serilingampally Division, Hyderabad.
3. The Superintendent of Central Tax, Patancheru Range, Sangareddy Division, Medchal Commissionerate, Hyderabad.
4. The Additional Commissioner of Central Tax and GST (Appeals-II), , Hyderabad Commissionerate, Hyderabad-500 004.
5. The Commissioner of Commercial Taxes, 1st Floor, Commercial Tax Office, Near MJ Market Road, Opposite Gandhi Bhavan, Nampally-500001.
6. The Secretary to Government (Revenue) CT-II, Commercial Taxes / State Tax Department, Secretariat, Hyderabad, State of Telangana.

7. The Principal Secretary, Government of India, Ministry of Finance, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi, Union of India-110 001
8. One CC to SRI K.P.AMARNATH REDDY, Advocate [OPUC]
9. One CC to SRI DOMINIC FERNANDES, Sr. SC FOR CBIC [OPUC]
10. One CC to SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERIAL OF INDIA, High Court for the State of Telangana at Hyderabad [OPUC]
11. Two CCs to SRI SWAROOP OORILLA, SPL. GP FOR STATE TAX, High Court for the State of Telangana at Hyderabad [OUT]
12. Two CD Copies

BSR

GJP

HIGH COURT

DATED: 20/08/2026

ORDER

WP.No.27367 of 2026

HIGH COURT FOR THE STATE OF TELANGANA
08 SEP 2026
★ DESPATCHED ★

DISPOSING OF THE WRIT PETITION,

WITHOUT COSTS

15 Arz
5/9/26