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

MONDAY, THE SEVENTEENTH 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: 26850 OF 2026

Between:

M/s. Shree Ram Enterprises, O/o.Plot No.402/A, Subhash Colony, Jeedimetla, Medchal-Malkajgiri, Telangana-500067.
Represented by its Proprietor, Sri. Rohtash Kumar

...PETITIONER

AND

1. The Superintendent of Central Tax, Qutbullapur Ranga, Jeedimetla Division, Medchal GST Commissionerate, Old Bowenpally, Secunderabad.
2. The Union of India, Rep. by its Secretary, Ministry of Finance, North Block, New Delhi - 110 001.
3. The Central Board of Indirect Taxes and Customs, Rep. by its Chairman, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi - 100 001.
4. The Asst. Commissioner of Central Tax, Jeedimetla Division, Medchal GST Commissionerate, Old Bowenpally, Secunderabad.

...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 or Order or direction, declaring the action of the 1st respondent in passing the Order-in-Original No.351/2024-25- Adjn(Supdt.)GST, dated 11.02.2025 under section 73 of the CGST/SGST Acts,2017 accompanied by summary of Order in Form GST DRC-07 vide. Ref.No.ZD3602250459291, Dtd. 18.02.2025 and Show Cause Notice

No.206/2024-25 dated 13.11.2024 accompanied by summary of Show Cause Notice vide. Ref.No.ZD361124025229M, dated 24.11.2024, for the tax period 2020-21, more particularly, summary of Order in Form GST DRC-07, and summary of Show cause notice in Form GST DRC-01 uploaded in GST portal without affixing signature either physical or digital as illegal, arbitrary, non-est in the eye of law, violative of Principles of Natural Justice, and contrary to the provisions of the CGST/SGST Act,2017and 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 petition, the High Court may be pleased to grant stay of all further proceedings pursuant to the Impugned Order-in-Original No. 351/2024-25-Adjn(Supdt.)GST, dated 11.02.2025 under section 73 of the CGST/SGST Acts,2017 accompanied by summary of Order in Form GST DRC-07 vide. RefNo.ZD3602250459291, Dtd. 18.02.2025, passed by the 1st Respondent for the tax period 2020-21 pending disposal of the Writ Petition.

Counsel for the Petitioner: SRI KOHIR BHASKAR REDDY

Counsel for the Respondent Nos.1,3 and 4: SRI DOMINIC FERNANDES
(SENIOR STANDING COUNSEL FOR CBIC)
Counsel for the Respondent No.2: 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.26850 of 2026

Dated:17.08.2026

Between:

M/s. Shree Ram Enterprises

...Petitioner

and

The Superintendent of Central Tax,
Qutbullapur Range, Jeedimetla Division,
Medchal GST Commissionerate,
Old Bowenpally, Secunderabad,
and 3 others.

...Respondents

ORDER:

Learned counsel Sri Kohir Bhaskar Reddy appears for the petitioner.

Sri Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC), appears for respondents No.1, 3 and 4.

2. The writ petition has been preferred against the order-in-original dated 11.02.2025 accompanied by summary of the order in Form GST DRC-07 dated 18.02.2025 and the show cause notice dated 13.11.2024 accompanied by summary of the show cause notice in Form GST DRC-01 dated 24.11.2024 for the tax period April 2020 to March 2021.

3. The petitioner has approached this court alleging that the summary of the impugned order-in-original and the summary of the show cause notice are unsigned documents and they are not valid or authentic.

4. However, after some arguments, learned counsel for the petitioner seeks liberty to the petitioner to prefer an appeal against the impugned order-in-original. He submits that some delay might have been occurred in approaching the appellate authority and therefore, the appellate authority 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-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.

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/- HUSSAIN ALI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Superintendent of Central Tax, Qutbullapur Ranga, Jeedimetla Division, Medchal GST Commissionerate, Old Bowenpally, Secunderabad.
2. The Secretary, The Union of India, Ministry of Finance, North Block, New Delhi - 110 001.
3. The Chairman, The Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi - 100 001.
4. The Asst. Commissioner of Central Tax, Jeedimetla Division, Medchal GST Commissionerate, Old Bowenpally, Secunderabad.
5. One CC to Sri Kohir Bhaskar Reddy, Advocate [OPUC]
6. One CC to Sri Dominic Fernandes (senior standing counsel for CBIC) Advocate [OPUC]

7. One CC to Sri N. Bhujanga Rao, Deputy Solicitor General of India[OPUC]
8. Two CD Copies

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TKS

HIGH COURT

DATED: 17/08/2026

ORDER

WP.No.26850 of 2026

DISPOSING OF THE WRIT PETITION

WITHOUT COSTS

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31/8/26