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

MONDAY, THE THIRTY FIRST 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: 28038 OF 2026

Between:

M/s. Hazrat Moulaali Steel,, H No.5-5-35/201/2/A Plot No 11, Prashanthi Nagar .I.E, Kukatpally, Medchal Malkajgiri, Telangana, 500072, Represented By Its proprietor Sri MD.Nazeer Patel, S/o. Patel Mohammed, aged about 54 years, Residing at H.No.8-8-16/12, Dilkushnagar, Near Majid, Behind IDPL Colony, Balanagar, Hyderabad, Telangana - 500037.

...PETITIONER

AND

1. The State of Telangana, Represented by its Principal Secretary, Commercial Taxes, Secretariat, Hyderabad
2. The Assistant Commissioner (ST), , Balanagar Circle, Hyderabad Rural Division, Hyderabad.
3. The Assistant Commissioner (ST), Hydernagar - II Circle, Hyderabad Rural Division, Hyderabad

...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 action of the Respondent No. 2, in issuing / passing the Show Cause Notice in Form GST DRC 01, in Reference No.ZD360923030612J, dated 27-09-2023, and impugned Assessment Order in Form GST DRC - 07, in Reference No. ZD361223041724M, dated 22.12.2023, for the tax period 2017 -18, along with the attachments to the Notice and Order uploaded in the GST portal without physical signature or digital signature, without of DIN and without issuing ASMT - 10, which is contrary to the provisions of CGST Act and Rules, 2017 and the law laid down by the judicial pronouncement of this Honble

Court and in violation of principles of natural justice as void, illegal, arbitrary, and violative of Article 19(1)(g) and 300A of the Constitution of India.

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 an interim relief by restraining the Respondent No. 2, from initiating any action to recover the demands confirmed under the impugned Order in Form GST DRC - 07, in Reference No. ZD361223041724M, dated 22.12.2023, for the tax period 2017 -18, pending disposal of this writ petition.

Counsel for the Petitioner: SRI PUPPALA BHARATH NANDAN

Counsel for the Respondents: SRI SAI AKARSH, AGP REP. FOR SRI SWAROOP OORILLA, 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

<u>WRIT PETITION No. 28038 of 2026</u>

<u>DATED : 31.08.2026</u>

Between:

M/s. Hazrat Moulaali Steel,
Rep. by its Proprietor Sri MD. Nazeer Patel

... Petitioner

AND

The State of Telangana and two others

... Respondents

<u>ORDER:</u>

Sri P. Bharath Nandan, learned counsel appears for petitioner, virtually.

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

2. The instant Writ Petition has been preferred against Order under Section 73 of the of the State/Central Goods and Services Tax Act, 2017, along with Summary of the order in Form GST DRC - 07 dated 22.12.2023 for the tax period from July, 2017, to March, 2018, imposing tax upon the petitioner.

3. After some arguments, learned counsel for the petitioner seeks liberty to the petitioner to prefer an appeal against the impugned order and Summary of the order in Form GST DRC - 07. He submits that some delay might have been occurred in approaching the appellate authority and therefore, he may be directed to consider it sympathetically.

4. Learned counsel for the respondents submits that the petitioner is at liberty to prefer an appeal against the impugned order and Summary of the order in Form GST DRC - 07 taking all the grounds as are available to the petitioner in law and on facts before the appellate authority in respect of the subject tax period.

5. 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.

6. Therefore, the petitioner may approach the appellate authority within a period of two weeks with a delay condonation application and statutory pre-deposit. The petitioner may take all such grounds of law and facts in the memo of appeal as are available to the petitioner. 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.

Accordingly, the instant Writ Petition is disposed of. There shall be no order as to costs.

Miscellaneous applications, if any pending, shall stand closed.

SD/- B.REKHA RANI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Principal Secretary, Commercial Taxes, Secretariat, State of Telangana, Hyderabad

2. The Assistant Commissioner (ST), , Balanagar Circle, Hyderabad Rural Division, Hyderabad.
3. The Assistant Commissioner (ST), Hydernagar - II Circle, Hyderabad Rural Division, Hyderabad
4. One CC to SRI PUPPALA BHARATH NANDAN Advocate [OPUC]
5. Two CCs to SRI SWAROOP OORILLA, SPECIAL GP FOR STATE TAX, High Court of Telangana at Hyderabad [OUT]
6. Two CD Copies

AGK

TKS

HIGH COURT

DATED: 31/08/2026

ORDER

WP.No.28038 of 2026

HIGH COURT FOR THE STATE OF TELANGANA
10 SEP 2026
DESPATCHED

DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

9/9/26