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

THURSDAY, THE THIRD DAY OF SEPTEMBER
TWO THOUSAND AND TWENTY SIX

**PRESENT**

**THE HONOURABLE THE CHIEF JUSTICE APARESH KUMAR SINGH**
**AND**
**THE HONOURABLE SRI JUSTICE G.M. MOHIUDDIN**

**WRIT PETITION NO: 28844 OF 2026**

**Between:**

Sure Energy Systems Private Limited, a company incorporated under the Companies Act, 2013, bearing CIN U40300AP2009PTC065477, registered under GSTIN 36AANCS4714K1ZY, having its registered office at 12-2-709/C/191, Padmanabha Nagar Colony, Rethibowli, Hyderabad, 500028, Telangana, represented by its Director, Ayesha Mohammadi

**...PETITIONER**

**AND**

1. Union of India, represented by its Secretary, Ministry of Finance, Department of Revenue, North Block, New Delhi, 110001.
2. Central Board of Indirect Taxes and Customs, represented by its Chairman, North Block, New Delhi, 110001
3. State of Telangana, represented by its Principal Secretary, Revenue (Commercial Taxes) Department, Telangana Secretariat, Hyderabad.
4. The Assistant Commissioner (ST), Khairatabad-Somajiguda Circle 2, Punjagutta Division, Commercial Taxes Department, Government of Telangana, Hyderabad
5. The Assistant Commissioner (ST), Mehdipatnam Circle, Golconda Division, Commercial Taxes Department, Government of Telangana, 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 an appropriate writ, order or direction, more particularly one in the nature of a Writ of Certiorari or any other appropriate writ, order or direction, calling for the records relating to the order dated 30.04.2024 and the summary of the order in

FORM GST DRC-07 bearing Reference No. ZD3605240004111 dated 01.05.2024, passed by the 4th respondent, including order dated 20.07.2026 in FORM GST DRC-08 bearing Reference No. ZD3607260547151, passed by the 5th respondent, rejecting the Petitioner's application for rectification dated 11.07.2026 bearing ARN AD360726004636Y and quashing the same in its entirety and remand the matter to the 4th Respondent for fresh adjudication in accordance with law, after granting the Petitioner herein an opportunity of personal hearing, and consequently also direct Respondent Nos. 4 and 5 to give effect to Section 16(5) of the CGST Act, 2017, and to set aside the demand of Rs. 65,65,903 and Rs.4,72,620/- confirmed under Section 16(4) of the CGST Act for the financial year 2018-19 by considering and deciding the Petitioner's rectification application dated 11.07.2026 afresh, on merits, by condoning the delay, if any, in filing the same, having regard to Notification No. 22/2024-Central Tax dated 08.10.2024 and CBIC Circular No. 237/31/2024-GST dated 15.10.2024 And to permit adjustment of the IGST of Rs. 4,72,620 already paid by the Petitioner against the corresponding CGST and SGST liability confirmed in the order dated 30.04.2024, having regard to Section 77 of the CGST Act read with Section 19 of the IGST Act and Rule 89(1A) of the CGST Rules.

**I.A. NO: 2 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 stay all further proceedings for recovery of the amounts confirmed under the order dated 30.04.2024, FORM GST DRC-07 dated 01.05.2024 and FORM GST DRC-08 dated 20.07.2026, including any action under Section 79 of the CGST/TGST Act, pending disposal of the Writ Petition.

**Counsel for the Petitioner: SRI ROHIT RATHI REP. FOR SRI MAYUR MUNDRA**

**Counsel for the Respondent No.1: SRI N. BHUJANGA RAO,**
**DEPUTY SOLICITOR GENERAL OF INDIA**

**Counsel for the Respondent No.2: - - - -**

**Counsel for the Respondent No.3 to 5: SRI SWAROOP OORILLA,**
**SPL. 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.28844 of 2026
(CNR No. HBHC010552502026)

Dated: 03.09.2026

**Between:**

**Sure Energy Systems Private Limited,
Hyderabad,
Rep. by its Director Ayesha Mohammadi.**

**...Petitioner**

**and**

**Union of India,
Rep. by its Secretary,
Ministry of Finance,
Department of Revenue,
North Block, New Delhi 110001 and 4 others.**

**...Respondents**

**Order:**

Mr. Rohit Rathi, learned counsel appears in virtual mode for Mr. Mayur Mundra, learned counsel for the petitioner, and Mr. Swaroop Oorilla, learned Special Government Pleader for State Tax appears for respondents No.3 to 5.

2. The instant Writ Petition has been preferred against order dated 30.04.2024, passed under Section 73 of the Telangana State Goods and Services Tax Act, 2017 (for short 'the Act'), along with summary of the order in FORM GST DRC-07 dated 01.05.2024 and

the rectification rejection order dated 20.07.2026 passed by respondent No.4.

3. Learned Special Government Pleader for State Tax submits that the proper remedy for the petitioner is to prefer an appeal.

4. However, after some arguments, learned counsel for the petitioner seeks liberty to the petitioner to prefer an appeal against the impugned orders. 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. Upon hearing 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. 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 it is satisfied on the point of delay, proceed to decide the appeal on merits in accordance with law.

7. 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. Union of India, The Secretary, Ministry of Finance, Department of Revenue, North Block, New Delhi, 110001.
2. The Chairman, Central Board of Indirect Taxes and Customs, North Block, New Delhi, 110001
3. The Principal Secretary, Revenue (Commercial Taxes) Department, State of Telangana, Telangana Secretariat, Hyderabad.
4. The Assistant Commissioner (ST), Khairatabad-Somajiguda Circle 2, Punjagutta Division, Commercial Taxes Department, Government of Telangana, Hyderabad
5. The Assistant Commissioner (ST), Mehdipatnam Circle, Golconda Division, Commercial Taxes Department, Government of Telangana, Hyderabad
6. One CC to SRI MAYUR MUNDRA, Advocate [OPUC]
7. One CC to SRI SWAROOP OORILLA, SPL. GP FOR STATE TAX [OPUC]
8. One CC to SRI N. BHUJANGA RAO, Deputy Solicitor General of India [OPUC]
9. Two CD Copies

BN
TKS

HIGH COURT

DATED: 03/09/2026

ORDER

WP.No.28844 of 2026

HIGH COURT FOR THE STATE OF TELANGANA
15 SEP 2026
DESPATCHED

DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

11

11/9/26