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

TUESDAY, THE FIRST 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

<u>WRIT PETITION NO: 28427 OF 2026</u>

Between:

Medi Point Medical and General Store, 9-4-136/47/A, Beside Azan International School, Samta Colony, Tolichowki, Hyderabad-500008 Rep by its Partner Mphd Nishad Uddin, S/o. Mohammed Nayeemuddin, R/o.H.No.9-11-247/51, Rati Gally, Jamali Darwaza, Golconda, Hyderabad-500008

...PETITIONER

AND

1. The State of Telangana, Represented by its Principal Secretary, Revenue & Commercial Tax Department, Secretariat Buildings, Hyderabad-500022, Telangana State
2. The Assistant Commissioner (State Taxes), Office of the Assistant Commissioner Mehdipatnam-1 Circle, Charminar Division HYDERABAD-500028, Telangana State

...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 more in the nature of Writ of Mandamus declaring the action on the part of the Respondents, more particularly, the Respondent No.2 Assistant Commissioner (Sales Taxes) in issuing the Proceedings dt27/12/2019 purported to have been issued under Section 73 of the SGST/CGST Act, 2017 whereby and where-under, the demand proposed towards reversal of ITC on exempted supplies is sought to be withdrawn oblivious of the fact that the Petitioner is a wholesaler/ retailer in medical and general items which are essential for the daily use by a citizen, as being arbitrary, illegal and violative of Articles 14, 19 (1) (g), 21 and 300-A of the Constitution of India besides being against the principles of natural justice and fair play and consequently set aside the same and issue such other writ or order orders as deemed fit and proper in the circumstances of case.

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 stay all further proceedings 27/12/2019 including the demand raised by the 2nd Respondent Assistant Commissioner (State Taxes) pursuant to the proceedings purported to have been issued under Section 73 of the SGST/CGST Act, 2017, pending disposal of the Writ Petition. in the interest of justice

Counsel for the Petitioner: Ms. ASRA FATIMA REP. FOR SRI SAFDAR MIRZA

**Counsel for the Respondents: 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.28427 of 2026
(CNR.No. HBHC010581542026)

Dated: 01.09.2026

Between:

Medi Point Medical and General Store,
Rep. by its Partner
Mr. Mohd Nishad Uddin,
S/o Mohammed Nayeemuddin.

...Petitioner

and

The State of Telangana
Rep. by its Principal Secretary,
Revenue & Commercial Tax Department,
Secretariat Buildings,
Hyderabad-500022,
Telangana State and another.

...Respondents

Order:

Ms. Asra Fatima, learned counsel represents Mr. Safdar Mirza, learned counsel for the petitioner and Mr. Swaroop Oorilla, learned Special Government Pleader for State Tax appears for the respondents.

2. With the consent of parties, the Writ Petition is heard finally.

3. The Writ Petition has been preferred against summary of show cause notice in Form GST DRC-01 dated 27.12.2019 and Order dated 30.04.2024, passed under Section 73 of the Telangana State Goods

and Services Act, 2017 (for short 'the Act'), for the tax period April, 2018 to March, 2019.

4. The petitioner has approached this Court alleging that the impugned proceedings under Section 73 of the Act have been initiated and concluded beyond the time limit prescribed under the Act and as such, they are barred by limitation.

5. 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, the appellate authority may be directed to consider it sympathetically.

6. Learned Government Pleader for State Tax submits that as per the notification extending the time limit, the cut off date for passing adjudication order in respect of the tax period 2018-2019 is 30.04.2024, and the impugned order has been passed on 30.04.2024 and as such, challenge made to the impugned order on the ground that the same is barred by limitation, is not tenable. He, however, 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.

7. However, 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.

8. 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.

9. 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/- M. OSMAN ALI BAIG
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Principal Secretary, Revenue and Commercial Tax Department, The State of Telangana, Secretariat Buildings, Hyderabad-500022, Telangana State
2. The Assistant Commissioner (State Taxes), Office of the Assistant Commissioner Mehdipatnam-1 Circle, Charminar Division HYDERABAD-500028, Telangana State
3. One CC to SRI SAFDAR MIRZA, Advocate [OPUC]
4. Two CCs to SRI SWAROOP OORILLA, SPL. GP FOR STATE TAX, High Court for the State of Telangana. [OUT]
5. Two CD Copies

BN
TKS

HIGH COURT

DATED: 01/09/2026

ORDER

WP.No.28427 of 2026

HIGH COURT FOR THE STATE OF TELANGANA
16 SEP 2026
* DESPATCHED *

DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

(8)
PVL
11/09/2026