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

MONDAY, THE SEVENTH DAY OF SEPTEMBER
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: 28999 OF 2026

Between:

M/s. SHIVA ASSOCIATES, Ground Floor, H No. 1-10-245, Flat No. 107, Shiva Towers, Ashok Nagar, Hyderabad, Telangana, 500020 Rep. by its Proprietor Sri. M. Jyothi Murthy, S/o. M. Bade Saheb, Aged about 61 Years.

.....PETITIONER

AND

1. The Assistant Commissioner (ST), Rajendra Nagar -1 Saroor Nagar Division, Saroor Nagar, Hyderabad.
2. The Commissioner of State Tax, Ranga Reddy GST Commissionerate, H.No. 2-3-908, Sai Balaji Arcade, Cooperative Bank Colony, Bandlaguda Road, Nagole, Hyderabad - 500068
3. The Central Board Of Indirect Taxes And Customs, Department of Revenue, Ministry of Finance, Government of India, North Block, New Delhi - 110001.
4. The State of Telangana, Rep. by its Principal Secretary, Revenue (Commercial Taxes) Department, Telangana Secretariat, Hyderabad, Telangana
5. Union of India, Rep By its Secretary Ministry of Finance, 4th Floor A Wing , Shastri Bhawan, New Delhi 110001.

.....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 particularly in the nature of Writ of MANDAMUS declaring the impugned proceedings issued by the 1st Respondent in Attachment to Form GST DRC-07 dated Nil for the period 2019-20 and the consequential recovery proceedings including Form GST DRC-09/attachment proceedings dated 25-07-2026 of the 2nd Respondent received through gmail from ac-kvgd@tgct.gov.in, whereby a demand has been sought to be recovered from the Petitioner for the tax periods 2018-19, 2019-20 and 2020-21 without there being any effective communication of the adjudication proceedings i.e. attachment to Form GST DRC-07 and without affording the Petitioner a meaningful and statutory opportunity of filing objections and being heard as also passed the impugned order and consequential proceedings without affixing or assigning any signature of the proper officer as illegal, arbitrary, unjust, improper, without authority of law and jurisdiction, and also contrary to the provisions of the GST Act 2017 as also in contravention to the judgements of High Court and the subject matter of the issue before the Hon'ble Supreme Court as also violative of articles 14, 19(1)(g), 21, 265 and 300A of Constitution of India and 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 stay of all further proceedings pursuant to the impugned attachment to Form GST DRC-07 dated NIL and consequential recovery proceedings dated 25.07.2026 pending disposal of the writ petition.

Counsel for the Petitioner : SRI J.ANURAG SAMPATH, COUNSEL REPRESENTING Ms. MALA BHARGAVI

Counsel for the Respondent Nos.1 to 3 : SRI D.RAGHAVENDAR RAO, LEARNED SENIOR STANDING COUNSEL APPEARING FOR CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS (CBIC)

Counsel for the Respondent No.4 : SRI K.SAI AKARSH, AGP APPEARING FOR STATE TAX

Counsel for the Respondent No.5 : 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.28999 OF 2026

(CNR No.HBHC010597432026)

Dated: 07.09.2026

Between:
M/s. Shiva Associates,
Rep. by its Proprietor M.Jyothi Murthy,
S/o. M. Bade Saheb

...Petitioner

and

The Assistant Commissioner (ST),
Rajendra Nagar-1, Saroor Nagar Division,
Saroor Nagar, Hyderabad and 4 others

...Respondents

ORDER:

Heard Mr. J. Anurag Sampath, learned counsel representing Ms. M. Bhargavi, learned counsel for the petitioner, Mr. K. Sai Akarsh, learned Assistant Government Pleader appearing for State Tax and Mr. D. Raghavendar Rao, learned Senior Standing Counsel appearing for Central Board of Indirect Taxes and Customs (CBIC).

2. The Writ Petition has been preferred with the following prayer:

> "... to issue an appropriate writ, order or direction preferably a writ in the nature of Writ of MANDAMUS declaring the impugned proceedings issued by the 1st Respondent in Attachment to Form GST DRC-07 dated Nil for the period 2019-20 and the consequential recovery proceedings including Form GST DRC-09/attachment proceedings dated 25-07-2026 of the 2nd Respondent received through gmail from ackvgd@tgct.gov.in, whereby a demand has been sought to

> be recovered from the Petitioner for the tax periods 2018-19, 2019-20 and 2020-21 without there being any effective communication of the adjudication proceedings i.e., attachment to Form GST DRC-07 and without affording the Petitioner a meaningful and statutory opportunity of filing objections and being heard as also passed the impugned order and consequential proceedings without affixing or assigning any signature of the proper officer as illegal, arbitrary, unjust, improper, without authority of law and jurisdiction, and also contrary to the provisions of the GST Act 2017 as also in contravention to the judgements of High Court and the subject matter of the issue before the Hon'ble Supreme Court as also violative of articles 14, 19(1)(g), 21, 265 & 300A of Constitution of India and consequently set aside the same and pass such other order(s) as this Hon'ble Court may deem fit and proper in the interest of justice."

3. The petitioner has approached this Court alleging that it has come to know about the alleged demand only when recovery proceedings were initiated and a recovery communication/notice was received through gmail on 25.07.2026.

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, the appellate authority may be directed to consider the appeal sympathetically.

5. Learned Assistant Government Pleader for State Tax submits that the petitioner is at liberty to prefer an appeal against the impugned order taking all the grounds as are available to it 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. Therefore, 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 on 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.

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/- M. OSMAN ALI BAIG
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Assistant Commissioner (ST), Rajendra Nagar -1 Saroor Nagar Division, Saroor Nagar, Hyderabad.
2. The Commissioner of State Tax, Ranga Reddy GST Commissionerate, H.No.2-3-908, Sai Balaji Arcade, Cooperative Bank Colony, Bandlaguda Road, Nagole, Hyderabad – 500068.
3. The Central Board Of Indirect Taxes And Customs,, Department of Revenue, Ministry of Finance, Government of India, North Block, New Delhi - 110001.
4. The Principal Secretary, Revenue (Commercial Taxes) Department, Telangana Secretariat, State of Telangana at Hyderabad, Telangana.

5. The Secretary, Union of India, Ministry of Finance, 4th Floor A Wing, Shastri Bhawan, State of Telangana at New Delhi 110001.
6. One CC to Ms. MALA BHARGAVI, Advocate [OPUC]
7. One CC to SRI D.RAGHAVENDAR RAO, LEARNED SENIOR STANDING COUNSEL APPEARING FOR CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS (CBIC) (OPUC)
8. One CC to SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA (OPUC)
9. One CC to SRI K.SAI AKARSH, AGP APPEARING FOR STATE TAX [OPUC]
10. Two CD Copies

SA

TKS

HIGH COURT

DATED: 07/09/2026

ORDER

WP.No.28999 of 2026

DISPOSING OF THE W.P

WITHOUT COSTS.

(12) NIT

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