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

THURSDAY, THE TENTH 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: 29983 OF 2026

Between:

M/s. Sri Gajanand Enterprises, Rep. by its Proprietor, Smt. Jyothi Linga, 0/o. 1-5-3/2, Musheerabad, Hyderabad, Telangana - 500020.

...PETITIONER

AND

1. The Superintendent of Central Tax, Bansilalpet Range, Secunderabad Division, Secunderabad GST Commissionerate, M.G. Road, Secunderabad - 500003.
2. The Central Board of Indirect Taxes and Customs, Rep. by its Chairman, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi - 110001.
3. The Commissioner of Central Tax, Secunderabad GST Commissionerate, GST Bhavan, L.B. Stadium Road, Basheerbagh, Hyderabad - 500004.
4. The Union of India, Represented by the Secretary, Ministry of Finance, Department of Revenue, North Block, 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 a Writ of Mandamus or any other appropriate writ or order or direction, declaring the action of the 1st respondent in passing the impugned Order-in-Original No 26/2025-26- Adjn-Supdt-GST-Bansilalpet dated 29.12.2025 along with Order dated 31.12.2025 and Summary of Order in Form GST DRC-07 vide Ref No. ZD361225120138P dated 31.12.2025 under section 73 of CGST/SGST Act, 2017 for the tax per/od 2021-22, without considering the petitioner's reply and documents, as being illegal, arbitrary, self-contradictory, non-speaking, and in violation of

Petitioner's rights guaranteed under Article 14, 19(1)(g), and 265 of the 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 grant stay of all further proceedings, including any recovery proceedings, pursuant to the impugned Order-in-Original No. 26/2025-26-Adjn¬Supdt-GST-Bansilalpet dated 29.12.2025 along with Order dated 31.12.2025 and Summary of Order in Form GST DRC¬07 vide Ref No. ZD361225120138P dated 31.12.2025 under section 73 of CGST/SGST Act, 2017 for the tax per/od 2021-22, pending disposal of the Writ Petition

Counsel for the Petitioner: SRI. KOHIR BHASKAR REDDY

Counsel for the Respondent Nos. 1to4: SRI. DOMINIC FERNANDES
(SENIOR STANDING COUNSEL FOR CBIC)
Counsel for the Respondent No.5: SC FOR CENTRAL GOVERNMENT

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.29983 OF 2026
(CNR No.HBHC010602082026)

Dated: 10.09.2026

Between:
M/s. Sri Gajanand Enterprises,
Rep. by its Proprietor Smt. Jyothi Linga

...Petitioner

And

The Superintendent of Central Tax,
Bansilalpet Range, Secunderabad Division,
Secunderabad GST Commissionerate,
M.G. Road, Secunderabad-500003 and 3 others

...Respondents

ORDER:

Mr. Kohir Bhaskar Reddy, learned counsel appears for the petitioner.

Mr. Dominic Fernandes, learned Senior Standing Counsel appears for Central Board of Indirect Taxes and Customs (CBIC).

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

> "... to issue a Writ of Mandamus or any other appropriate writ or order or direction, declaring the action of the 1st respondent in passing the impugned Order-in-Original No.26/2025-26-Adjn-Supdt-GST-Bansilalpet dated 29.12.2025 along with Order dated 31.12.2025 and Summary of Order in Form GST DRC-07 vide Ref No. ZD361225120138P dated 31.12.2025 under section 73 of CGST/SGST Act, 2017 for the tax period 2021-22, without considering the petitioner's reply and documents, as being illegal, arbitrary, self-contradictory, non-speaking, and in violation of Petitioner's rights guaranteed

under Article 14, 19(1)(g) and 265 of the Constitution of India; and consequently, set aside the same, and/or pass such other order or orders as this Hon'ble Court may deem fit and proper in the circumstances of the case."

3. The petitioner has approached this Court alleging that despite filing its reply to the show-cause notice along with relevant documents, respondent No.1, without dealing with the said documents and the contentions raised therein, passed the impugned orders.

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

5. Learned Senior Standing Counsel for CBIC submits that the petitioner is at liberty to prefer an appeal against the impugned orders 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 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/- AHMED ABDULLAH KHAN
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Superintendent of Central Tax, Bansilalpet Range, Secunderabad Division, Secunderabad GST Commissionerate, M.G. Road, Secunderabad - 500003.
2. The Central Board of Indirect Taxes and Customs, Rep. by its Chairman, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi - 110001.
3. The Commissioner of Central Tax, Secunderabad GST Commissionerate, GST Bhavan, L.B. Stadium Road, Basheerbagh, Hyderabad - 500004.
4. The Secretary,Union of India, Ministry of Finance, Department of Revenue, North Block, New Delhi - 110001.
5. One CC to SRI. KOHIR BHASKAR REDDY Advocate [OPUC]
6. One CC to SRI. DOMINIC FERNANDES (senior standing counsel for CBIC) [OPUC]
7. One CC to SC FOR CENTRAL GOVERNMENT [OPUC]
8. Two CD Copies

BM
TKS

HIGH COURT

DATED: 10/09/2026

ORDER

WP.No.29983 of 2026

DISPOSING OF THE WRIT PETITION WITHOUT COSTS

11 Copies
TP
18/09/26