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

TUESDAY, THE EIGHTH 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: 29289 OF 2026

Between:

M/s Anita Packaging, Rep. by its Proprietor, Mr. Divij Agarwal, Son of Sunil Kumar Agarwal, Age: 38 years, Occupation: Business, Plot No. 2, Door No. 7-3-145/3/21/2/B, Gaganpahad, Old Kattedan, Rajendranagar, Hyderabad, Telangana- 500077. GSTIN 36AIWPA8527C1Z5

...PETITIONER

AND

1. Assistant Commissioner (ST), Rajender Nagar-I, Saroonagar, Room No. 305, 3rd Floor, Hermitage Office Complex, Hill Fort Road, Adarsh Nagar, Hyderabad - 500 004
2. State of Telangana, rep. by its Chief Secretary, and Special Chief Secretary to Government (FAC), State Tax Department, Secretariat, Hyderabad.
3. Union of India, rep. by its Secretary, Ministry of Finance, Jeevan Deep Building, 3rd Floor, Sansad Marg, New Delhi-110 001.
4. Central Board of Indirect Taxes and Customs, GST Policy Wing, Government of India, Ministry of Finance, New Delhi, rep. by its Commissioner (GST).

...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 set aside the Order in Original along with proceedings in Form GST DRC-07 vide Ref. No. ZD361225077479X dated 20.12.2025 and Show Cause Notice dated 06.05.2024 along with Form DRC-01 dated 08.05.2024 issued by the 1st Respondent under Section 74 of the Act for the tax period 2018-19 as being nullity on the ground that the impugned notices and orders are issued in violation of principles of natural justice and also unsustainable on merits.

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 pursuant to aside the Order in Original along with proceedings in Form GST DRC-07 vide Ref.No. ZD361225077479X dated 20.12.2025 and Show Cause Notice dated 06.05.2024 along with Form DRC-01 dated 08.05.2024 issued by the 1st Respondent under Section 74 of the Act for the tax period 2018-19 pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: Ms. AKRUTI GOYAL

Counsel for the Respondent No.1: SRI D. RAGHAVENDER RAO,
SC FOR STATE TAX

Counsel for the Respondent No.2: SRI SWAROOP OORILLA,
SPL. GP FOR STATE TAX

Counsel for the Respondent No.3: SRI DOMINIC FERNANDES,
SR. SC FOR CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS (CBIC)

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.29289 OF 2026

(CNR No. HBHC010591832026)

Dated: 08.09.2026

Between:

M/s. Anita Packaging,
Rep. by its Proprietor Mr. Divij Agarwal,
S/o. Sunil Kumar Agarwal

...Petitioner

and

Assistant Commissioner (ST),
Rajendra Nagar-I, Saroornagar,
Hyderabad and three others.

...Respondents

ORDER:

Heard Ms. Akruti Goyal, learned counsel appearing for the petitioner, Mr. Swaroop Oorilla, learned Special Government Pleader appearing for State Tax and Mr. Dominic Fernandes, 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:

> "...pleased to issue a Writ of Mandamus or any other appropriate writ or order or direction set aside the Order in Original along with proceedings in Form GST DRC-07 vide Ref. No. ZD361225077479X dated 20.12.2025 and Show Cause Notice dated 06.05.2024 along with Form DRC-01 dated 08.05.2024 issued by the 1st Respondent under Section 74 of the Act for the tax period 2018-19 as being nullity on the ground that the impugned notices and orders are issued in violation of principles of natural justice and also unsustainable on merits and

pass such other order orders as the Hon'ble Court may deem fit and proper in the circumstances of the case."

3. The petitioner has approached this Court alleging that its erstwhile tax consultant failed to inform about the impugned order and it has come to know about the same only when a new tax consultant was engaged.

4. However, after some arguments, learned counsel for the petitioner seeks liberty to the petitioner to prefer an appeal against the impugned order. She 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 Special 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 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/-P. PRAMOD NAIK
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. Assistant Commissioner (ST), Rajender Nagar-I, Saroornagar, Room No. 305, 3rd Floor, Hermitage Office Complex, Hill Fort Road, Adarsh Nagar, Hyderabad - 500 004
2. The Chief Secretary, and Special Chief Secretary to Government (FAC), State of Telangana, State Tax Department, Secretariat, Hyderabad.
3. The Secretary, Ministry of Finance, Union of India, Jeevan Deep Building, 3rd Floor, Sansad Marg, New Delhi-110 001.
4. The Commissioner (GST), Central Board of Indirect Taxes and Customs, GST Policy Wing, Government of India, Ministry of Finance, New Delhi.
5. One CC to Ms. AKRUTI GOYAL, Advocate [OPUC]
6. One CC to SRI D. RAGHAVENDER RAO, SC FOR STATE TAX [OPUC]
7. One CC to SRI DOMINIC FERNANDES, SR. SC FOR CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS (CBIC) [OPUC]
8. Two CCs to SRI SWAROOP OORILLA, GP FOR STATE TAX, High Court for the State of Telangana. [OUT]
9. Two CD Copies
   BN
   TKS

HIGH COURT

DATED: 08/09/2026

ORDER

WP.No.29289 of 2026

HIGH COURT FOR THE STATE OF TELANGANA
23 SEP 2026
DESPATCHED

DISPOSING OF THE WRIT PETITION WITHOUT COSTS

12
NT
19/9/26