

**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: 29264 OF 2026

Between:

M/s. Sri Krishna Enterprises, rep. by its Proprietor, Mr. Ashok Kumar Heda,
#3-2-362, Nimboliadda Kachiguda, Hyderabad, 500 027 GSTIN:
36AAMPH3122Q1ZF

...PETITIONER

AND

1. Assistant Commissioner (ST), Kachiguda Circle, Secunderabad Division, 7th Floor, Mayur Kushal Complex, Sanali Mall, Gun Foundry, Abids, Hyderabad, Telangana 500001
2. State of Telangana, rep. by its Chief Secretary, and Special Chief Secretary to Government (FAC), State Tax Department, Secretariat, Hyderabad.
3. Goods and Services Tax Network, rep. by its Chairman, Worldmark 1, Aerocity, Indira Gandhi International Airport, New Delhi - 100 037

...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. ZD361225086232I dated 23.12.2025 and Show Cause Notice along with Form DRC-01 dated 24.09.2025 issued by the 1st Respondent under Section 73 of the Act for the tax period 2021-22 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. ZD3612250862321 dated 23.12.2025 and Show Cause Notice along with Form DRC-01 dated 24.09.2025 issued by the 1st Respondent under Section 74 of the Act for the tax period 2021-22 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.29264 OF 2026

(CNR No. HBHC010591732026)

Dated: 08.09.2026

Between:

**M/s. Sri Krishna Enterprises,
Rep. by its Proprietor Mr. Ashok Kumar Heda**

...Petitioner

and

**Assistant Commissioner (ST),
Kachiguda Circle, Secunderabad Division,
7th Floor, Mayur Kushal Complex,
Sanali Mall, Gun Foundary, Abids,
Hyderabad and two 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:

“...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.ZD361225086232I dated 23.12.2025 and Show Cause Notice along with Form DRC-01 dated 24.09.2025 issued by the 1st Respondent under Section 73 of the Act for the tax period 2021-22 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.

//TRUE COPY//

**SD/-P. PRAMOD NAIK
ASSISTANT REGISTRAR**

SECTION OFFICER

To,

1. Assistant Commissioner (ST), Kachiguda Circle, Secunderabad Division, 7th Floor, Mayur Kushal Complex, Sanali Mall, Gun Foundry, Abids, Hyderabad, Telangana 500001
2. The Chief Secretary, and Special Chief Secretary to Government (FAC), State of Telangana, State Tax Department, Secretariat, Hyderabad.
3. The Chairman, Goods and Services Tax Network, Worldmark 1, Aerocity, Indira Gandhi International Airport, New Delhi - 100 037
4. One CC to Ms. AKRUTI GOYAL, Advocate [OPUC]
5. One CC to SRI D. RAGHAVENDER RAO, SC FOR STATE TAX [OPUC]
6. One CC to SRI DOMINIC FERNANDES, SR. SC FOR CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS (CBIC) [OPUC]
7. Two CCs to SRI SWAROOP OORILLA, GP FOR STATE TAX, High Court for the State of Telangana. [OUT]
8. Two CD Copies

BN

TKS

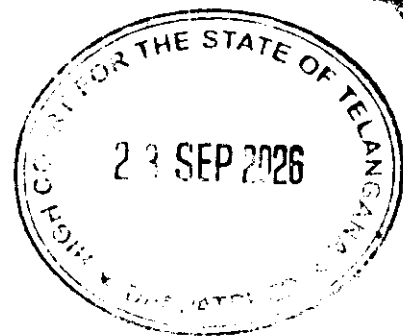


HIGH COURT

DATED: 08/09/2026

ORDER

WP.No.29264 of 2026



**DISPOSING OF THE WRIT PETITION
WITHOUT COSTS**

① NT

19/9/26