

**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: 28959 OF 2026

Between:

M/s MADHU POWERTECH PRIVATE LIMITED, Rep by its Managing Director, Sri. Akula Madhusudhan S/o Akula Nageshwara Rao, Aged about 65 Years, Occ. Business, R/o Plot No.368 and 369, Sriram Nagar Colony, Gajularamaram (V), Quthbullapur (M), Hyderabad, Telangana, 500055

...PETITIONER

AND

1. The State of Telangana, Rep by its Principal Secretary to Government Revenue Department, Secretariat Hyderabad
2. The Appellate Joint Commissioner (ST), Hyderabad Rural, Telangana.
3. The Assistant Commissioner, Ida Gandhi Nagar, presently Gajularamaram, Quthbullapur, Telangana.
4. The State Tax Officer, Ida Gandhi Nagar, presently Gajularamaram, Quthbullapur, Telangana.

...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 in the nature of Mandamus, directing the Respondents herein more particularly Respondent No.2 to permit the Petitioner to avail Appellate remedy under Section 107(1) of the CGST Act on sympathetic ground, without being persuaded by the delay in challenging the order dated 26.04.2024 for FY. 2018- 2019 and order dated 30.08.2024 for FY. 2019-2020, in the interest of justice.

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 direct the Respondents not to take any coercive action / recovery proceedings against the Petitioner pending adjudication of the main writ petition.

Counsel for the Petitioner: SRI SHAIKH AHMED ALI
Counsel for the Respondent No.1: GP FOR REVENUE
Counsel for the Respondent Nos.2 TO 4: SRI K.SAI AKARSH,
AGP 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.28959 OF 2026

(CNR No. HBHC010590092026)

Dated: 07.09.2026

Between:

**M/s. Madhu Powertech Private Limited,
Rep. by its Managing Director,
Mr. Akula Madhusudhan,
S/o. Akula Nageshwara Rao**

...Petitioner

and

**The State of Telangana,
Rep. by its Principal Secretary to Government,
Revenue Department, Secretariat,
Hyderabad and three others.**

...Respondents

ORDER:

Heard Mr. Shaikh Ahmed Ali, learned counsel appearing for the petitioner and Mr. K. Sai Akarsh, learned Assistant Government Pleader appearing for State Tax.

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

“... to issue a Writ in the nature of Mandamus, directing the Respondents herein more particularly Respondent No.2 to permit the Petitioner to avail Appellate remedy under Section 107(1) of the CGST Act on sympathetic ground, without being persuaded by the delay in challenging the order dated 26.04.2024 for FY 2018-2019 and order dated 30.08.2024 for FY 2019-2020 in the interest of justice and pass such other and further orders as are just and necessary in the circumstances of the case.”

3. 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.

4. Learned Assistant Government Pleader for State Tax 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.

5. 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.

6. 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. .

7. The writ petition is accordingly disposed of. There shall be no
order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

**SD/- HUSSAIN ALI
ASSISTANT REGISTRAR**

//TRUE COPY//

SECTION OFFICER

To

1. The Principal Secretary to Government Revenue Department, Secretariat Hyderabad, State of Telangana.
2. The Appellate Joint Commissioner (ST), Hyderabad Rural, Telangana.
3. The Assistant Commissioner, Ida Gandhi Nagar, presently Gajularamaram, Quthbullapur, Telangana.
4. The State Tax Officer, Ida Gandhi Nagar, presently Gajularamaram, Quthbullapur, Telangana
5. One CC to SRI SHAIKH AHMED ALI, Advocate [OPUC]
6. One CC to SRI K.SAI AKARSH, SC FOR STATE TAX [OPUC]
7. Two CCs to GP FOR REVENUE, High Court for the State of Telangana, at Hyderabad. [OUT]
8. Two CD Copies

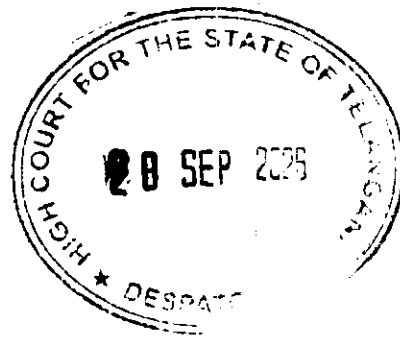
PSK.
GJP



HIGH COURT

DATED: 07/09/2026

**ORDER
WP.No.28959 of 2026**



**DISPOSING OF THE WRIT PETITION
WITHOUT COSTS.**

⑪ NT
21/9/26