

**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: 29059 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

AND

.....PETITIONER

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. ZD360824103754Bdated 25.08.2024and Show Cause Notice along with Form DRC-01 dated 14.06.2022 issued by the 1st Respondent under Section 73 of

the Act for the tax period 2019-20 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. ZD360824103754Bdated 25.08.2024and Show Cause Notice along with Form DRC-01 dated 14.06.2022 issued by the 1st Respondent under Section 73 of the Act for the tax period 2019-20pending 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 Nos.1 & 4 : SRI D.RAGHAVENDRA RAO (SR SC FOR CBIC)

Counsel for the Respondent No.2 : SRI K.SAI AKARSH, AGP APPEARING FOR STATE TAX

Counsel for the Respondent No.3 : 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.29059 OF 2026

(CNR No.HBHC010592032026)

Dated: 07.09.2026

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. 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 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.ZD360824103754B dated 25.08.2024 and Show Cause Notice along with Form DRC-01 dated 14.06.2022 issued by the 1st Respondent under Section 73 of the Act for the tax period 2019-20 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 or

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 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),, Rajender Nagar-I, Saroonagar, 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 Tax Department, Secretariat, State of Telangana at Hyderabad.
3. The Secretary, Union of India, Ministry of Finance, 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 Mr AKRUTI GOYAL, Advocate [OPUC]
6. One CC to SRI D.RAGHAVENDRA RAO (SR SC FOR CBIC) [OPUC]
7. One CC to SRI K.SAI AKARSH, AGP APPEARING FOR STATE TAX (OPUC)
8. One CC to SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA (OPUC)
9. Two CD Copies

SA

TKS

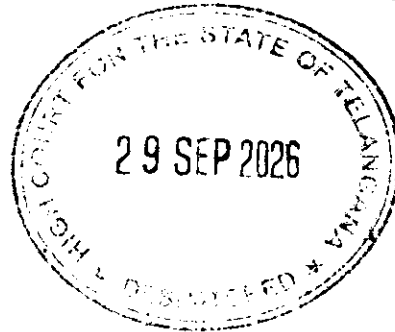
YCM

HIGH COURT

DATED: 07/09/2026

ORDER

WP.No.29059 of 2026



DISPOSING OF THE W.P
WITHOUT COSTS.

(11)

KPR
17/9/26