

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

**FRIDAY, THE EIGHTEENTH DAY OF SEPTEMBER
TWO THOUSAND AND TWENTY SIX**

PRESENT

**THE HONOURABLE THE CHIEF JUSTICE APARESH KUMAR SINGH
AND
THE HONOURABLE SRI JUSTICE VAKITI RAMAKRISHNA REDDY**

WRIT PETITION NO: 30881 OF 2026

Between:

Kota Saree Bhandar, Rep. by its Proprietor, Mr. Praveen Chand Agarwal, Son of Late Shri Mamchand Agarwal, Khajanchi Building, 14-4-1/3, Begumbazar Chatri, Begum Bazar, Hyderabad, Telangana, 500012 GSTIN 36AAVPC7620H1ZJ

...Petitioner

AND

1. Assistant Commissioner (ST), Goshamahal Circle, Golconda Division, Room No. 204, 2nd 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, 31d 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. ZD3602250654594 dated 22.2.2025 and Show Cause Notice along with Form DRC-01 dated 17.05.2024 issued by the Respondent under Section 73 of the Act for the tax period 2020-21 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 set aside the Order in Original along with proceedings in Form GST DRC-07 vide Ref. No. ZD3602250654594 dated 22.02.2025 and Show Cause Notice along with Form DRC-01 dated 17.05.2024 issued by the 1st Respondent under Section 73 of the Act for the tax period 2020-21 pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: Sri. Rahul Sharma, representing Ms. Akruti Goyal

Counsel for the Respondent Nos.1 & 2: Sri. Swaroop Oorilla, Special Govt Pleader For State Tax

Counsel for the Respondent No.3: 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 Vakiti Ramakrishna Reddy

Writ Petition No.30881 of 2026
(CNR No. HBHC010627332026)

Dated: 18.09.2026

Between:

Kota Saree Bhandar
Rep. by its Proprietor Mr. Praveen Chand Agarwal
S/o late Shri Mamchand Agarwal.

...Petitioner

and

Assistant Commissioner (ST)
Goshamahal Circle, Golconda Division,
Room No.204, 2nd Floor, Hermitage Office Complex,
Hill Fort Road, Adarsh Nagar,
Hyderabad – 500004 and 3 others

...Respondents

Order:

Mr. Rahul Sharma, learned counsel represents Ms. Akruti Goyal, learned counsel for the petitioner.

Mr. Swaroop Oorilla, learned Special Government Pleader for State Tax appears for respondents No.1 and 2.

2. This Writ Petition is filed for the following relief:

“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. ZD3602250654594 dated 22.02.2025 and Show Cause Notice along with Form DRC-01 dated 17.05.2024 issued by the 1st Respondent under Section 73 of the Act for the tax period 2020-21 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 accounts and GST compliances are being handled by the tax consultant, who failed to inform the petitioner about the impugned proceedings and only after a new tax consultant was engaged, petitioner came to know about the same.

4. However, after some arguments, learned counsel for the petitioner seeks liberty to the petitioner to prefer an appeal against the impugned order. He submits that some delay might have been occurred in approaching the appellate authority and therefore, he may be directed to consider it 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. 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. However, 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 take into account the explanation for delay 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 disposed of with the aforesaid liberty. However, there shall be no order as to costs.

Miscellaneous applications, if any pending, shall stand closed.

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

//TRUE COPY//

SECTION OFFICER

To,

1. The Assistant Commissioner (ST), Goshamahal Circle, Golconda Division, Room No. 204, 2nd 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, Hyderabad, State of Telangana.
3. The Secretary, Union of India, Ministry of Finance, Jeevan Deep Building, 31d 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 SRI. AKRUTI GOYAL, Advocate [OPUC]
6. Two CCs to the Swaroop Oorilla, Special Govt Pleader for State Tax, High Court for the State of Telangana at Hyderabad. [OUT]
7. Two CD Copies

PSR

GJP



HIGH COURT

DATED: 18/09/2026

ORDER

WP.No.30881 of 2026

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



(10) NT
28/9/26.