

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

WEDNESDAY, THE SIXTEENTH 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: 30540 OF 2026

Between:

M/s Sri Sai Communications, R/o. 2-8-292, Opp. Circus Ground, Near. Geetha Bhavan, Mukkrampura, Karimnagar, Karimnagar, Telangana, 505001. Represented by its Managing Partner. Mr. Palle Srinivas, S/o Mr. Palle Uppalaiah.

...PETITIONER/S

AND

1. The Superintendent of Central Tax, Karimnagar Urban Range, Karimnagar CGST division, Medchal Commissionerate, 2nd Floor, H. No. 8-7-296/1, Manikanta Complex, Hanuman Nagar, Karimnagar, Telangana - 505001
2. The Commissioner of Customs & Central Tax, Appeals-II Hyderabad Commissionerate, 7th Floor, GST Bhavan, Basheerbagh, Hyderabad, Telangana 500004

...RESPONDENT/S

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, Order or Direction:

- A. the Show Cause Notice, Summary of show cause notice in Form GST DRC-01. dated 12.08.2024, and Attachment to Form GST DRC 01, dated 28.05.2024, issued by the 1st Respondent, under the provisions of the Telangana Goods and Services Tax Act, 2017, for the tax period 2019 - 20

- B. the order u/s 73 of the Goods and Services Tax Act, 2017, Summary of the Order in Form GST DRC-07, dated 26.08.2024 and the Attachment to Form GST DRC-07, dated 14.08.2024, passed by the 1st Respondent, under the provisions of the Telangana Goods and Services Tax Act, 2017, for the tax period 2019-20; and
- C. the Order in Appeal, dated 28.11.2025, passed by the 2nd Respondent, under the provisions of the Telangana Goods and Services Tax Act, 2017, for the tax period 2019-20, as arbitrary, bad and non-est in law, barred by limitation, without jurisdiction, vague and issued without any authority of law, apart from being violative of articles 14, 19(1)(g) and 265 of the Constitution of India.

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 stay all further proceedings, including any recovery, pursuant to the order u/s 73 of the Goods and Services Tax Act, 2017, Summary of the Order in Form GST DRC-07, dated 26.08.2024 and the Attachment to Form GST DRC-07, dated 14.08.2024, passed by the 1st Respondent, under the provisions of the Telangana Goods and Services Tax Act, 2017, for tax period 2019 — 20, pending disposal of the above Writ Petition.

Counsel for the Petitioner: Sri. Srinarayan Toshniwal

**Counsel for the Respondents: Sri. Dominic Fernandes
(senior Standing Counsel For 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 VAKITI RAMAKRISHNA REDDY

WRIT PETITION No.30540 OF 2026
(CNR No.HBHC010630372026)

Dated: 16.09.2026

Between:

M/s. Sri Sai Communications,
Represented by its Managing Partner,
Mr. Palle Srinivas

... Petitioner

And

The Superintendent of Central Tax,
Karimnagar Urban Range and another

... Respondents

ORDER:

Heard Mr. Srinarayan Toshniwal, learned counsel appearing for the petitioner and Mr. Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC), appearing for the respondents.

2. The petitioner has approached this Court against the order-in-appeal dated 28.11.2025 pertaining to the tax period 2019-20 arising out of the order-in-original dated 14.08.2024 and the summary of the order in Form GST DRC-07 dated 26.08.2024 in a proceeding under Section 73 of the Central Goods and Services Tax Act, 2017 (for short, 'the Act'). Apart

from the order-in-appeal, both the show-cause notice dated 28.05.2024 and the summary of the show-cause notice in Form GST DRC-01 dated 12.08.2024, attachment to Form GST DRC-01 dated 28.05.2024, the order-in-original dated 14.08.2024 and the summary of the order in Form GST DRC-07 dated 26.08.2024, are also assailed in the present Writ Petition.

3. The appeal was rejected on the ground of limitation having been filed after three months plus one month condonable period. In the present Writ Petition, apart from the plea relating to belated service of summary of show-cause notice in Form GST DRC-01 dated 12.08.2024, to which the petitioner could not furnish any reply before the order-in-original was passed on 14.08.2024, the petitioner has also taken a plea that a communication was made on 09.12.2024 to the Superintendent, Central Excise and Service Tax, Karimnagar Central GST (Urban) Range, to the effect that the required documents for the tax period 2019-20 would show that it is not liable to pay the demand of CGST and SGST to the tune of Rs.4,53,510/- as though it has not taken into consideration the debit note for the month of June, 2019, while filing GSTR-3B for the Financial Year 2019-20 and as a result, reduced the Input Tax Credit (ITC) from the whole ITC in the GSTR-9.

4. Learned counsel for the petitioner submits that if the said fact was taken note of, there was no tax liability upon the petitioner as adjudicated in the impugned order-in-original. This fact could not be brought to the notice of the proper authority and could not be raised before the appellate authority since the appeal was dismissed on the ground of delay. He further submits that if the communication dated 09.12.2024 is taken into account, the appeal may not be time barred as it was filed only four days after the expiry of three months plus one month condonable period. He further submits that therefore the matter may be remanded to the appellate authority to consider this issue afresh. He refers to a decision rendered by this Court in W.P.No.17241 of 2026 dated 15.06.2026, wherein the pendency of a rectification application was taken into account in a case where the appeal was dismissed on the ground of time barred and the petitioner therein had not been able to raise such plea in the delay condonation application. It is further submitted that the facts in the present case are similar to the said case, as the petitioner herein, before approaching the appellate authority, had also approached the Proper Officer through a communication for dropping the demand. Therefore, if the appeal is reheard and decided on merits, this issue can be properly appreciated.

5. Learned Senior Standing Counsel for CBIC submits that the appeal has been dismissed on the ground of limitation though only four days beyond the four months period provided under Section 107(1) and (4) of the Act. The petitioner has a remedy of going in appeal before the Goods and Services Tax Appellate Tribunal (GSTAT) under Section 112 of the Act with statutory pre-deposit and a delay condonation application. However, if this Court so directs, the petitioner's additional ground of having moved the Proper Officer through communication dated 09.12.2024 for dropping of the demand may be taken before the appellate authority to explain the delay if any in approaching the said appellate authority. However, he submits that the communication dated 09.12.2024 does not appear to be a rectification application with any proof of service.

6. We have considered the submissions of the learned counsel for the parties. It appears that the point as regards infirmity in the adjudication proceedings has been taken up after the order-in-appeal was passed rejecting the appeal on the ground of limitation. It however appears that the petitioner took a plea before the Proper Officer *vide* communication dated 09.12.2024 to show that because of reducing the ITC from the whole ITC in the annual return GSTR-9 for the Financial Year 2019-20, the petitioner will not be liable to pay the demand as per the adjudication order. It further appears that the said communication has not been dealt with.

7. In these circumstances, we deem it proper to allow the petitioner to take this additional plea before the appellate authority to explain the delay and also the ground that it is not liable to pay the tax as per the order-in-original due to reduction of ITC shown in the annual GSTR-9 returns. The appeal has been rejected on the ground of delay of only four days.

8. Therefore, the impugned order-in-appeal dated 28.11.2025 is set aside and the matter is remitted to the appellate authority for consideration afresh. The petitioner is granted liberty to explain the delay by taking the aforesaid additional grounds. In case, the appellate authority is satisfied on the point of delay, it may proceed to decide the appeal on merits in accordance with law.

9. The Writ Petition is accordingly disposed of. There shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

**SD/- K.V.O.NARSI BABU
ASSISTANT REGISTRAR**

//TRUE COPY//

SECTION OFFICER

To,

1. The Superintendent of Central Tax, Karimnagar Urban Range, Karimnagar CGST division, Medchal Commissionerate, 2nd Floor, H. No. 8-7-296/1, Manikanta Complex, Hanuman Nagar, Karimnagar, Telangana - 505001
2. The Commissioner of Customs and Central Tax, Appeals-II Hyderabad Commissionerate, Th Floor, GST Bhavan, Basheerbagh, Hyderabad, Telangana 500004
3. One CC to SRI. SRINARAYAN TOSHNIWAL, Advocate [OPUC]
4. One CC to SRI. DOMINIC FERNANDES, (senior standing counsel for CBIC) Advocate [OPUC]

5. Two CD Copies

PSR

GJP

A handwritten signature in black ink, appearing to be "GJP", written over the printed name "GJP".

HIGH COURT

DATED: 16/09/2026

ORDER

WP.No.30540 of 2026

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



⑦ NT

28/9/26