

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

**THURSDAY, THE FIRST DAY OF OCTOBER
TWO THOUSAND AND TWENTY SIX**

PRESENT

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

WRIT PETITION NO: 32788 OF 2026

Between:

M/s. Sunny Enterprises, rep. by its Managing Partner, Mr. Badvel Subba Reddy, 75 years, # 9-1-193/1/A, Bhagathnagar, Karimnagar, Telangana-505 001

...PETITIONER

AND

1. Superintendent of Central Tax, Karimnagar CGST Range, Karimnagar CGST Division, Medchal Commissionerate, 1st Floor, Door No.8-7-296/1, Hanumannagar (Ganesh Nagar), Karimnagar-505 001.
2. Union of India, rep. by its Principal Secretary, Government of India, Ministry of Finance, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110 001.
3. State of Telangana, rep by its Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Hyderabad

...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 setting aside the impugned summary notice in Form GST DRC-01 vide Ref.No.DRC01_154009 dated 11.9.2023 as passed by the 1st Respondent under Section 73 of the Central Goods and Services Tax Act, 2017 and the Telangana Goods and Services Tax Act, 2017 without having any signatures as illegal, without jurisdiction, and the consequent action of the 1st Respondent in confirming the demand of tax and penalty in a sum of Rs.10,80,354/- vide the impugned Order-in-

Original dated 26.12.2024 without considering the extraordinary and unprecedented circumstances as prevailing during the tax period 2020-21 due to COVID-19 pandemic, as being illegal, perverse 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 the impugned order dated 26.12.2024 passed by the 1st Respondent for the tax period 2020-21 under the Central Goods and Services Tax Act, 2017 and the Telangana Goods and Services Tax Act, 2017, pending disposal of the Writ Petition, as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: SRI K.P.AMARNATH REDDY

**Counsel for the Respondent No.1: SRI DOMINIC FERNANDES,
Sr. SC FOR CBIC**

**Counsel for the Respondent No.2: SRI N.BHUJANGA RAO,
DEPUTY SOLICITOR GENERAL OF INDIA**

Counsel for the Respondent No.3: SPL. GP 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 VAKITI RAMAKRISHNA REDDY

WRIT PETITION No.32788 OF 2026
(CNR No. HBHC010649812026)

DATED: 01.10.2026

Between:

M/s. Sunny Enterprises,
Karimnagar, Telangana.

... Petitioner

AND

Superintendent of Central Tax, Karimnagar CGST Range,
Karimnagar CGST Division, Karimnagar and 2 others.

... Respondents

ORDER:

Mr. K.P.Amarnath, learned counsel appears for the petitioner.

Mr. Dominic Fernandes, learned Senior Standing Counsel appears
for Central Board of Indirect Taxes and Customs (CBIC).

2. The writ petition has been preferred with the following prayer:

“For the reasons stated in the accompanying affidavit, it is prayed that the Hon'ble Court may be pleased to issue a Writ of Mandamus or any other appropriate writ or order or direction setting aside the impugned summary notice in Form GST DRC-01 vide Ref.No.DRC01_154009, dated 11.09.2023 as passed by the 1st respondent under Section 73 of the Central Goods and Services Tax Act, 2017 and the Telangana Goods and Services Tax Act, 2017 without having any signatures as illegal, without jurisdiction and the consequent action of the 1st respondent in confirming the demand of tax and penalty in a sum of Rs.10,80,354/- vide the impugned Order-in-original, dated 26.12.2024 without considering the extraordinary and unprecedented circumstances as prevailing during the tax period 2020-21 due to COVID-19 pandemic, as being illegal, perverse 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. After arguing for sometime, learned counsel for the petitioner seeks liberty to the petitioner to prefer an appeal against the impugned Order-in-original. 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 Senior Standing Counsel for CBIC submits that the petitioner is at liberty to prefer an appeal against the impugned Order-in-original 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, if any pending, shall stand closed.

SD/-P.C. SULEKHA DEVI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Superintendent of Central Tax, Karimnagar CGST Range, Karimnagar CGST Division, Medchal Commissionerate, 1st Floor, Door No.8-7-296/1, Hanumannagar (Ganesh Nagar), Karimnagar-505 001.
2. The Principal Secretary, Government of India, Ministry of Finance, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi, Union of India-110 001.
3. The Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Hyderabad, State of Telangana.
4. One CC to SRI K.P.AMARNATH REDDY, Advocate [OPUC]
5. One CC to SRI DOMINIC FERNANDES, Sr. SC FOR CBIC [OPUC]
6. One CC to SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA, High Court for the State of Telangana at Hyderabad [OPUC]
7. Two CCs to SPL. GP FOR STATE TAX, High Court for the State of Telangana at Hyderabad [OUT]
8. Two CD Copies

BSR

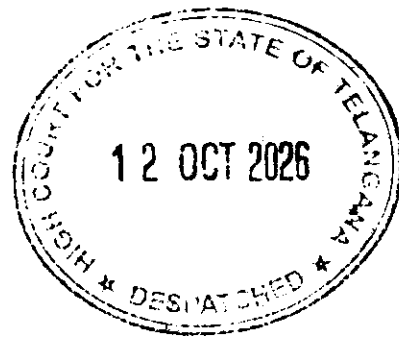
MS

HIGH COURT

DATED: 01/10/2026

ORDER

WP.No.32788 of 2026



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

(11)
T.P
08/10/26