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

THURSDAY, THE THIRD DAY OF SEPTEMBER
TWO THOUSAND AND TWENTY SIX

PRESENT

THE HONOURABLE THE CHIEF JUSTICE APARESH KUMAR SINGH
AND
THE HONOURABLE SRI JUSTICE G.M. MOHIUDDIN

WRIT PETITION NO: 28883 OF 2026

Between:

Pathan Amzath Khan,, S/o Ekbal Khan, Aged about 45 years, Occ: Business 1-23/2, Seethaipally, Gandhari, Kamareddy District, Telangana - 503 122

...Petitioner

AND

1. Assistant Commissioner of Central Tax,, Karimnagar GST Division, Medchal Commissionerate, H.No. 8-7-296/1, Hanuman Nagar, Karimnagar, Telangana -505 001
2. Superintendent of Central Tax,, Kamareddy Range, Karimnagar GST Division, Karimnagar, Telangana - 505 001
3. Union of India,, Ministry of Finance, Department of Revenue, Represented by its Secretary, North Block, New Delhi - 110 001
4. State of Telangana,, Represented by the Commissioner of State Tax, C.T. Complex, M.J. Road, Opposite Gandhi Bhavan. Nampally, Hyderabad, Telangana - 500001.
5. The Assistant Commissioner (ST),, Kamareddy Circle, Nizamabad Division, H.No.5-5-273, Vivekananda Colony, Kamareddy, Telangana -503111

...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, order, or direction more particularly one in the nature of a Writ of Mandamus declaring

I. the impugned Order-in-Original No. 62/2023-24-GST dated 13.03.2024 (C.No. IV/09/38/2023-Adjn(GST)) read with the Summary of the Order in Form GST DRC-07 bearing Reference No. ZD360324041153U dated 28.03.2024 passed by Respondent No. 1 under the provisions of the CGST/TGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction, without authority of law apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside the same

II. II. Arrear notice bearing OC No. 24/2026 dt 06.03.2026 issued by Respondent No. 2 under the provisions of the CGST/TGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction, without authority of law apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside the same.

I.A. NO: 2 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 the operation of the impugned Arrear Notice bearing OC No. 24/2026 dt 06.03.2026 issued by Respondent No. 2.

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 the operation of the impugned Order-in¬Original No. 62/2023-24-GST dated 13.03.2024 read with the Summary of the Order in Form GST DRC-07 bearing Reference No. ZD360324041153U dated 28.03.2024 issued by Respondent No. I.

Counsel for the Petitioner: Sri. P. Venkat Prasad,
representing M/s P V Prasad Associates

Counsel for the Respondent Nos.1 & 2: Sri. Dominic Fernandes, Senior Standing Counsel for Central Board of Indirect Taxes and Customs(CBIC)

Counsel for the Respondent No.3: Standing Counsel for Central Governement
Counsel for the Respondent Nos.4 & 5: GP for Commercial 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.28883 of 2026
(CNR No.**HBHC010591192026**)

DATED : 03.09.2026

Between:

Pathan Amzath Khan

... Petitioner

AND

Assistant Commissioner of Central Tax,
Karimnagar GST Division, Medchal Commissionerate,
H.No.8-7-296/1, Hanuman Nagar,
Karimnagar, Telangana-505 001 and four others

... Respondents

ORDER:

Mr. P. Venkat Prasad, learned counsel representing M/s. P V Prasad Associates, appearing for the petitioner.

Mr. Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC) appearing for respondent Nos.1 and 2.

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

> "to issue a writ order or direction more particularly one in the nature of a Writ of Mandamus declaring:
>
> I. the impugned Order-in-Original No.62/2023-24-GST dated 13.03.2024 (C.No.IV/09/38/2023-Adjn(GST) read with the Summary of the Order in Form GST DRC-07 bearing Reference No.ZD360324041153U dated 28.03.2024 passed by Respondent No.1 under the provisions of the CGST/TGST Act, 2017 as being void arbitrary, illegal,

without jurisdiction, without authority of law apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India and to consequently set aside the same.

II. Arrear notice bearing OC No.24/2026 dt.06.03.2026 issued by Respondent No.2 under the provisions of the CGST/TGST Act, 2017 as being void, arbitrary, illegal without jurisdiction, without authority of law apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India and to consequently set aside the same and/or pass...."

3. The petitioner has approached this Court alleging that it came to know about the impugned Order-in-Original and recovery proceedings upon becoming aware of the arrear/recovery communication issued by respondent No.2 to the Forest Divisional Officer, Armoor.

4. Learned counsel for the petitioner, after arguing for some time, seeks liberty to the petitioner to prefer an appeal against the order-in-original. He submits that some delay might have been occurred in approaching the appellate authority and therefore, it may be directed to consider it sympathetically.

5. Learned Senior Standing Counsel for CBIC submits that the petitioner was at liberty to prefer an appeal against the order-in-original and summary of the order in Form GST DRC-07 taking all the grounds as are available 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. 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 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. During the period of two weeks within which the petitioner has to file the appeal, no coercive steps be taken against the petitioner pursuant to the impugned garnishee notice.

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/- A .JAYASREE
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Assistant Commissioner of Central Tax,, Karimnagar GST Division, Medchal Commissionerate, H.No. 8-7-296/1, Hanuman Nagar, Karimnagar, Telangana -505 001

2. The Superintendent of Central Tax,, Kamareddy Range, Karimnagar GST Division, Karimnagar, Telangana - 505 001

3. The Secretary, Union of India,, Ministry of Finance, Department of Revenue, North Block, New Delhi - 110 001
4. The Commissioner of State Tax, C.T. Complex, M.J. Road, Opposite Gandhi Bhavan. Nampally, Hyderabad, Telangana - 500001.
5. The Assistant Commissioner (ST),, Kamareddy Circle, Nizamabad Division, H.No.5-5-273, Vivekananda Colony, Kamareddy, Telangana -503111
6. One CC to M/S P V PRASAD ASSOCIATES. Advocate [OPUC]
7. One CC to SRI. DOMINIC FERNANDEZ, Senior Standing Counsel for CBIC, [OPUC]
8. Two CCs to GP FOR COMMERCIAL TAX, High Court for the State of Telangana at Hyderabad [OUT]
9. One CC to Standing Counsel for Central Governement, [OPUC]
10. Two CD Copies

PSR

TKS

HIGH COURT

DATED: 03/09/2026

ORDER

WP.No.28883 of 2026

DISPOSING OF

THE WRIT PETITION

WITHOUT COSTS.

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11/9/26