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

FRIDAY, THE TWENTY FOURTH DAY OF APRIL
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: 12701 OF 2026

Between:

M/s. S P Raj Engineering Works, rep. by its Proprietor, Mr. Jujjavarapu Swarjan Raju, S/o. J. Devayya, Aged. 64, Occ. Business, Plot No.9, Phase IV, IDA Cherlapally, Hyderabad, Medchal - Malkajgiri, Telangana-500051.

...PETITIONER

AND

1. The Superintendent of Central Tax, Kapra GST Range, Nacharam N, Telangana.
2. Union of India,, rep. by its Secretary, Ministry of Finance, Government of India, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110 001.
3. The State of Telangana,, Represented by its Principal Secretary, (Revenue), Secretariat, Hyderabad.
4. The State Bank of India,, EC Nagar X Roads, Cherlapally, Hyderabad - 500051.

...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 an appropriate Writ or direction, more particularly one in the nature of Writ of Mandamus, declaring the impugned Order-in-Original No.75/2024-25-GST dated 30.08.2024 read with un-signed DRC-07 dated. 31,08.2024 passed by the 1st respondent in ref. No. ZD360824148782Z under Section 73 of the CGST Act, 2017 demanding an amount of Rs.1,28,985/- (Rs.1,821/- IGST, Rs.63,582/- CGST and Rs.63,582/- SGST), and also imposing a penalty of Rs.40,000/- (Rs.20,000/- IGST,

Rs.10,000/- CGST and Rs.10,000/- SGST) under Section 73(9) of the CGST Act, 2017 for the financial year 2019-20, as illegal, unjustified besides being violative of principles of natural justice.

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 letter dated. 15.04.2026 issued by the 4th respondent bank pursuant to the impugned order dated 30.08.2024 passed by the 1ST respondent in Order-in-Original No. 75/2024- 25-GST dated 30.08.2024 read with un-signed DRC-07 dated. 3U8.2024 passed by the 1ST respondent in ref. No. ZD360824148782Z for the financial year 2019-20 during the pendency of the above writ petition.

Counsel for the Petitioner : SRI M.V.L.NARASIMHA RAO

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

Counsel for the Respondent No.2 : SRI N.BHUJANGA RAO,
Dy.Solicitor General Of India

Counsel for the Respondent No.3 : GP FOR REVENUE

Counsel for the Respondent No.4 : --

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. 12701 of 2026

DATED : 24.04.2026

Between:

M/s. S P Raj Engineering Works

... Petitioner

AND

The Superintendent of Central Tax,
Kapra GST Range,
Nacharam N, Telangana and three others

... Respondents

ORDER:

Sri B. Srinivas, learned counsel appears for Sri M.V.L. Narasimha Rao, learned counsel for petitioner.

Sri Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC) appears for respondent No.1.

2. The instant Writ Petition has been preferred against the Order-In-Original dated 30.08.2024 passed by the Superintendent of Central Tax, Kapra GST Range, Hyderabad, and also Summary of the order issued in FORM GST DRC-07 dated 31.08.2026 for the tax period from April, 2019, to March, 2020, imposing tax, interest and penalty upon the petitioner.

3. However, after some arguments, 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, he may be directed to consider it sympathetically.

4. Learned counsel for respondent No.1 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 against the impugned Order-In-Original, we do not wish to make any comment on the merits of the contentions raised by the parties.

6. If the petitioner prefers an appeal within a period of two weeks with statutory pre-deposit along with a delay condonation application, the learned appellate authority would consider it in accordance with law by taking into consideration that the petitioner has been pursuing the writ remedy before this Court in the meantime as well. The petitioner will be at liberty to take all the grounds in law and on facts before the appellate authority. If the appellate authority is satisfied that the delay is explained, he would entertain the appeal on merits.

The instant Writ Petition is disposed of with the aforesaid liberty.

There shall be no order as to costs.

Miscellaneous applications, if any pending, shall stand closed.

SD/- AHMED ABDULLA KHAN
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

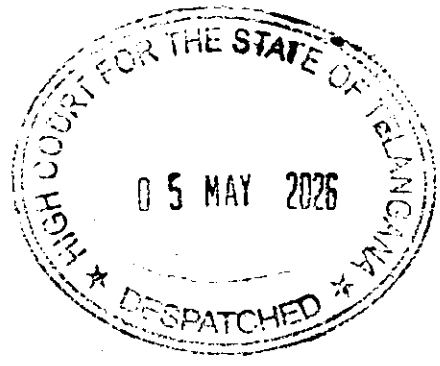
1. The Superintendent of Central Tax, Kapra GST Range, Nacharam N, Telangana.
2. The Secretary, Union of India, Ministry of Finance, Government of India, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110 001.
3. The Principal Secretary, (Revenue), Secretariat, Telangana State, Hyderabad.
4. The State Bank of India,, EC Nagar X Roads, Cherlapally, Hyderabad - 500051.
5. One CC to SRI M.V.L.NARASIMHA RAO, Advocate. [OPUC]
6. One CC to SRI DOMINIC FERNANDES, Senior Standing Counsel for CBIC. [OPUC]
7. One CC to SRI N.BHUJANGA RAO, Deputy Solicitor General of India, High Court for the State of Telangana at Hyderabad. [OPUC]
8. Two CCs to GP FOR REVENUE, High Court for the State of Telangana at Hyderabad. [OUT]
9. Two CD Copies.

BSK

GJP

HIGH COURT

DATED: 24/04/2026



ORDER

WP.No.12701 of 2026

DISPOSING OF THE WRIT PETITION WITHOUT COSTS

(12)
MBC
2/5