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

THURSDAY, THE TWENTY NINTH DAY OF OCTOBER
TWO THOUSAND AND TWENTY SIX

**PRESENT**

**THE HONOURABLE THE ACTING CHIEF JUSTICE P.SAM KOSHY**
**AND**
**THE HONOURABLE SRI JUSTICE SUDDALA CHALAPATHI RAO**

**WRIT PETITION NO: 36441 OF 2026**

**Between:**

M/s. Devi Steel Traders, Rep. by its proprietor G. Venu Gopal, S/o. G.Narsimhulu Aged about 55 years, Door No.20-44, Nawabpet Road, Kondurg Village and Mandal, Ranga Reddy District - 509207.

**...PETITIONER**

**AND**

1. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad.
2. The Commissioner for TGST, Commercial Taxes, Complex, M.J.Road, Hyderabad.
3. The Assistant Commissioner (ST), Kondangal Circle, Mahabubnagr Division, Ranga Reddy District.
4. Union of India, Rep. by its Principal Secretary, Department of Revenue, Ministry of Finance, North Block, New Delhi-110001.
5. Central Board of Indirect Taxes and Customs, Rep. By its Chairman, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi.

**...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 particular one in the nature of a Writ of Mandamus, declaring the action of Respondent.No.3 in issuing the impugned proceedings U/s 79 of CGST/SGST Act 2017, Form GST DRC-13, dated 26/09/2026

for FY 2017-18, DRC-07 vide Reference No. ZD361223009540W demanding payment of Tax including Interest and penalty amounting to Rs.6,44,827/-without following due procedure of law contemplated U/s 79 of the CGST/ SGST Act 2017 and further passing the Assessment order beyond time period prescribed U/ s 79 the CGST/SGST Act 2017 irrational, Arbitrary, unreasonable, without jurisdiction, and in violation Petitioners rights guaranteed under Article 14 of the Constitution of India and to consequently set aside same and direct the Respondents to unfreeze the Petitioner's Bank vide Account No.082211100000043 with (PAN No.AHBPV1420F), Union Bank of India, Kondurg Branch-08221, Ranga Reddy District

**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 of operation of impugned proceedings issued by Respondent.No.3 proceedings u/s 79 of CGST/SGST Act 2017, Form GST DRC-13, dated 26/09/2026 for FY 2017-18, DRC-07 vide Reference No. ZD361223009540W demanding payment of Tax including Interest and penalty amounting to Rs.6,44,827/- without following due procedure of law

**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 direct the Respondents to unfreeze the Petitioner s Bank vide Account No.082211100000043 with (PAN No.AHBPV1420F), Union Bank of India, Kondurg Branch-08221, Ranga Reddy District

**Counsel for the Petitioner: SRI LINGALA SUDHEER**

**Counsel for the Respondent Nos. 1 to 3: SRI SWAROOP OORILLA, SPECIAL GOVT PLEADER FOR STATE TAX**

**Counsel for the Respondent Nos. 4 & 5 : SRI N. BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA**

**The Court made the following: ORDER**

**IN THE HIGH COURT FOR THE STATE OF TELANGANA**

**AT HYDERABAD**

**THE HON'BLE THE ACTING CHIEF JUSTICE P.SAM KOSHY**
**AND**
**THE HON'BLE SRI JUSTICE SUDDALA CHALAPATHI RAO**

**WRIT PETITION No.36441 OF 2026**
**(CNR No. HBHC010747362026)**

**Dated: 29.10.2026**

**Between:**

M/s. Devi Steel Traders
Represented by its Proprietor, Mr. G. Venu Gopal,
Ranga Reddy District.

**...Petitioner**

**And**

The State of Telangana,
Rep., by its Principal Secretary,
Revenue (CT) Department, Hyderabad and 4 others.

**...Respondents**

**ORDER:** *(Per the Hon'ble the Acting Chief Justice P.Sam Koshy)*

Sri Lingala Sudheer, learned counsel for the petitioner.

Sri Swaroop Oorilla, learned Special Government Pleader for State Tax appears for respondent Nos.1 to 3.

2. In the present case, the order dated 26.09.2026 passed under Section 79 of the Telangana Goods and Services Tax Act, 2017, and Central Goods and Services Tax Act, 2017 (for short 'the Act'), are under challenge. The instant Writ Petition has been filed on 27.10.2026. The petitioner has taken a plea that he came to know of the impugned order only after the bank authorities have informed him. The matter

relates to Assessment Year 2017-18. Therefore, the matter is not belated. This Court may entertain the Writ Petition on the ground that the petitioner was not served with the show cause notice and not aware of the proceedings initiated by the department. Moreover, the impugned order was merely uploaded on the additional notices tab of GSTIN Portal. As such, it was not in the notice of the petitioner.

3. Learned counsel for the respondents has opposed the prayer at the outset on the ground of huge delay in preferring this Writ Petition. He has relied upon the decision of the Hon'ble Supreme Court in **Assistant Commissioner (CT) LTU, Kakinada, v. Glaxo Smith Kline Consumer Health Care Limited**[1].

4. Learned counsel for the petitioner therefore seeks liberty to the petitioner to prefer an appeal with a delay condonation application in terms of Section 107(1) read with Section 107(4) of the Act. He submits that the appellate authority may be directed to consider the question of delay sympathetically in view of the reasons explained in the delay condonation application.

5. Having regard to the facts and circumstances as noted above, this Court is not inclined to enter into the merits of the issue as the petitioner is being allowed liberty to approach the appellate authority. He may approach the appellate authority within a period of two (2) weeks with a

[1] (2020) 19 SCC 681

delay condonation application and statutory pre-deposit. It is open for the petitioner to take all such grounds in law and on facts in the appeal. Needless to say, the appellate authority would consider the question of delay and if he is satisfied with the reasons explained in the delay condonation application, he shall decide the case on merits.

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

Miscellaneous applications pending, if any, shall stand closed.

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

**//TRUE COPY//**

**SECTION OFFICER**

**To,**

1. The Principal Secretary, Revenue (CT) Department, Telangana Secretariat, State of Telangana, Hyderabad.
2. The Commissioner for TGST, Commercial Taxes, Complex, M.J.Road, Hyderabad.
3. The Assistant Commissioner (ST), Kondangal Circle, Mahabubnagr Division, Ranga Reddy District.
4. The Principal Secretary, Union of India, Department of Revenue, Ministry of Finance, North Block, New Delhi-110001.
5. The Chairman, Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi.
6. One CC to SRI LINGALA SUDHEER, Advocate [OPUC]
7. Two CCs to SRI SWAROOP OORILLA, SPECIAL GP FORSTATE TAX, High Court for The State of Telangana, at Hyderabad [ OUT]
8. One CC to SRI N. BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA, SC FOR GHMC, Advocate [OPUC]
9. Two CD Copies

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**HIGH COURT**

**DATED: 29/10/2026**

**ORDER**

**WP.No.36441 of 2026**




**DISPOSING OF THE WRIT PETITION**

**WITHOUT COSTS**

(12) MT

3/11/26