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

FRIDAY, THE THIRTIETH 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: 36758 OF 2026

Between:

Narasimha Derangula, Rep. by its Proprietor, Son of Eedaiah Derangula, Age.44 years, Occupation: Business: H.No.8-7-67/1, Karmanghat, Bairamalguda, Hyderabad, Telangana, 500079. GSTIN 36ALKPD0442L1Z7

...PETITIONER

AND

1. Assistant Commissioner (CT), Shamshabad GST Division, Ranga Reddy GST Commissionerate, H.No.1-98/7/43, VIP Hills, Jai Hind Enclave, Madhapur, Hyderabad, Telangana -500081.
2. State of Telangana,, rep. by its Chief Secretary, and Special Chief Secretary to Government (FAC), State Tax Department, Secretariat, Hyderabad.
3. Union of India, rep. by its Secretary, Ministry of Finance, Jeevan Deep Building, 3rd Floor, Sansad Marg, New Delhi-110 001.
4. Central Board of Indirect Taxes and Customs, GST Policy Wing, Government of India, Ministry of Finance, New Delhi, rep. by its Commissioner(GST)

...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. (a) set aside the Order in Original dated 28.11.2025 along with proceedings in Form GST DRC-07 vide Ref No. ZD3612250029994 dated 01.12.2025 and Show Cause Notice dated 18.06.2025 along with Form DRC-01 dated 01.08.2025 issued by the 1st Respondent under Section 122 of the Act for the tax period 2017-18 to 2022-23

as being nullity on the ground that the impugned notices and orders are issued in violation of principles of natural justice 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 aside the Order in Original dated 28.11.2025 along with proceedings in Form GST DRC-07 vide Ref.No. ZD3612250029994 dated 01.12.2025 and Show Cause Notice dated 18.06.2025 along with Form DRC-01 dated 01.08.2025 issued by the 1st Respondent under Section 122 of the Act for the tax period 2017-18 to 2022-23 pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: MS. AKRUTI GOYAL

Counsel for the Respondent Nos.1 and 4: SRI DOMINIC FERNANDES
(SENIOR STANDING COUNSEL FOR CBIC)
Counsel for the Respondent No.2: GP FOR STATE TAX
Counsel for the Respondent No.3: 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 HONOURABLE SRI JUSTICE SUDDALA CHALAPATHI RAO

WRIT PETITION No.36758 OF 2026
(CNR No.HBHC010753712026)
30.10.2026

Between:
Mr.Narasimha Derangula

... Petitioner

A N D

The Assistant Commissioner (CT) and others.

...Respondents

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

Heard Ms.Akruti Goyal, learned counsel for the petitioner and Mr.Dominic Fernandes, learned Senior Standing Counsel for CBIC, for respondent Nos.1 and 4. Perused the record.

2. This writ petition is filed seeking the following relief:

> "...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 set aside the Order in Original dated 28.11.2025 along with proceedings in Form GST DRC-07 vide Ref.No.ZD3612250029994, dated 01.12.2025 and Show Cause Notice dated 18.06.2025 along with Form DRC-01 dated 01.08.2025 issued by the 1st Respondent under Section 122 of the Act for the tax period 2017-2018 to 2022-23 as being nullity on the ground that the impugned notices and orders are issued in violation of principles of natural justice 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. Learned counsel for the petitioner submits that in similar circumstances, a Co-ordinate Bench of this Court disposed of WP.No.16147 of 2026, dated 23.06.2026. The operative portion of the order reads as under:

> "...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.
>
> If the petitioner prefers an appeal within a period of two weeks with statutory pre-deposit along with an application for condonation of delay, the learned appellate authority would consider it in accordance with law also

keeping into consideration that it 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 has been properly explained, it shall proceed to decide the case on merits.

The writ petition is accordingly disposed of with the aforesaid liberty...."

4. Learned Standing Counsel appearing on behalf of respondent Nos.1 and 4 does not dispute the same.

5. In view of the same, for the reasons alike in the aforesaid order, dated 23.06.2026, the present Writ Petition also stands disposed of, with liberty to the petitioner to file an appeal before the appellate authority within a period of two weeks, along with the statutory pre-deposit and an application for condonation of delay. The learned appellate authority shall consider the said application in accordance with law, taking into consideration the fact that the petitioner has been pursuing the writ remedy before this Court in the meantime. The petitioner is at liberty to raise all the grounds, both on facts and in law, before the appellate authority. If the appellate authority is satisfied with the reasons assigned for the delay, it shall proceed to decide the appeal on merits, in accordance with law. No order as to costs.

Miscellaneous petitions pending, if any, shall stand closed.

SD/-P.C.SULEKHA DEVI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. Assistant Commissioner (CT), Shamshabad GST Division, Ranga Reddy GST Commissionerate, H.No.1-98/7/43, VIP Hills, Jai Hind Enclave, Madhapur, Hyderabad, Telangana -500081.

2. The Chief Secretary, State of Telangana,, and Special Chief Secretary to Government (FAC), State Tax Department, Secretariat, Hyderabad.
3. The Secretary, Union of India, Ministry of Finance, Jeevan Deep Building, 3rd Floor, Sansad Marg, New Delhi-110 001.
4. The Commissioner(GST), Central Board of Indirect Taxes and Customs, GST Policy Wing, Government of India, Ministry of Finance, New Delhi.
5. One CC to Ms. Akruti Goyal, Advocate [OPUC]
6. One CC to Sri Dominic Fernandes, (senior standing counsel for CBIC) Advocate [OPUC]
7. Two CCs to GP for State Tax, High Court for the State of Telangana, at Hyderabad [OUT]
8. One CC to Sri N. Bhujanga Rao, Deputy Solicitor General of India[OPUC]
9. Two CD Copies

TJ
PB

HIGH COURT

DATED: 30/10/2026

ORDER

WP.No.36758 of 2026



DISPOSING OF THE WRIT PETITION

WITHOUT COSTS

12 MT

6/11/26