



2026:TSHC:12963-DB
[3488]

**HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD**

**TUESDAY, THE TWENTY THIRD DAY OF JUNE
TWO THOUSAND AND TWENTY SIX**

:PRESENT:

**THE HONOURABLE THE CHIEF JUSTICE APARESH KUMAR SINGH
AND**

**THE HONOURABLE SRI JUSTICE G.M. MOHIUDDIN
WP NO: 4332 OF 2026**

Between

M/s. Eshwara Chandra Agencies, Represented by its Proprietor Vanguri Chandra Shekhar, Aged about 50 years, Plot No 38, Hastinapuram North Extension, Hastinapuram, Hyderabad, Telangana, 500074.

.....PETITIONER

AND

1. Union of India Represented by its Secretary, Department of Revenue, Ministry of Finance, North Block, New Delhi- 110001.
2. The Commissioner of Customs and Central Tax, Ranga Reddy GST Commissionerate, GST Bhavanm H.No.1-98/7/43, VIP Hills, Jai Hind Enclave, Madhapur, Hyderabad- 500081.
3. The Assistant Commissioner of Customs and Central Tax, Nagole CGST Division, 1st Floor, Sai Balaji Arcade, 2-3-908, Plot No.183 and 184, Sy.No.92, Co-operative Bank Colony, Nagole, Hyderabad- 500068.
4. The Superintendent of Central Tax, Nagole CGST Division, 1st Floor, Sai Balaji Arcade, 2-3-908, Plot No.183 and 184, Sy.No.92, Co-operative Bank Colony, Nagole, Hyderabad- 500068.

.....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 or Order, more particularly in the nature of Writ of Mandamus or any other appropriate Writ, declaring the impugned order vide Form GST DRC-07 in Reference No. ZD360824144757W, dated 30/08/2024 along with Order-in-Original No.55/2024-24-ADJN-GST dated 16/08/2024 and the DRC-01 vide Reference No. ZD3608241446156 dated 30/08/2024 along with Show Cause Notice vide SCN o.10/2024-25-(Supdt) dated 11/06/2024, that have been issued in the GST portal without either physically nor digitally signed issued by duplicating the same demand on same issue, issued by wrongfully invoking the provisions of Section 74 and issued a common consolidated order for all the FYs from 2018,19 to 2022-23 as arbitrary, ab initio void, contrary to the provisions of CGST Act and Rules, 2017 and



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TGST Act and Rules, 2017 and violative of Articles 19(1)(g) and 300A of the Indian Constitution.

The petition coming on for hearing, upon perusing the petition and the grounds filed in support thereof and upon hearing the arguments of SRI PUPPALA BHARATH NANDAN Advocate for the Petitioner, GP FOR REVENUE, for the respondent No.1 and Mr. R Sushanth Reddy SC FOR CBIC for the Respondent Nos. 2 to 4, and the Court made the following.

ORDER

Mr. Puppala Bharath Nandan, learned counsel for the petitioner appears through virtual mode.

Mr. R. Sushanth Reddy, learned Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC), appears for respondent Nos.2 to 4.

Today again a request is made by learned Standing Counsel for CBIC to enable respondent No.2 to carry out rectifications in the summary of the order in Form GST DRC-07 dated 30.08.2024.

The matter has been pending for the last four months and despite adjournments, rectification in Form GST DRC-07 has not yet been carried out.

Counter affidavit has been filed indicating that the process of rectification has been initiated.

In such circumstances, one week time is allowed to respondent No.2- proper officer to issue rectified summary of the order in Form GST DRC-07 dated 30.08.2024, failing which, he shall appear in person on the next date.

List the matter on 01.07.2026.

//TRUE COPY//

Sd/- HUSSAIN ALI
ASSISTANT REGISTRAR


SECTION OFFICER

To,

1. The Secretary, Department of Revenue, Ministry of Finance, Union of India North Block, New Delhi- 110001.[By SPAD]
2. The Commissioner of Customs and Central Tax, Ranga Reddy GST Commissionerate, GST Bhavanm H.No.1-98/7/43, VIP Hills, Jai Hind Enclave, Madhapur, Hyderabad- 500081.[By SPAD]



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3. The Assistant Commissioner of Customs and Central Tax, Nagole CGST Division, 1st Floor, Sai Balaji Arcade, 2-3-908, Plot No.183 and 184, Sy.No.92, Co-operative Bank Colony, Nagole, Hyderabad- 500068.[By SPAD]
4. The Superintendent of Central Tax, Nagole CGST Division, 1st Floor, Sai Balaji Arcade, 2-3-908, Plot No.183 and 184, Sy.No.92, Co-operative Bank Colony, Nagole, Hyderabad- 500068.[By SPAD]
5. One CC to Sri. PUPPALA BHARATH NANDAN Advocate [OPUC]
6. Two CCs to GP FOR REVENUE, High Court at Hyderabad[OUT]
7. One spare copy



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HIGH COURT

HC, J
&
GMM, J

DATED: 23-06-2026

List the matter on 01.07.2026

ORDER

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DIRECTION

