

HIGH COURT FOR THE STATE OF TELANGANA

MAIN CASE No: W.P.No.17751 of 2026

PROCEEDING SHEET

Sl. No.	Date	ORDER	OFFICE NOTE
1.	11.06.2026	<p style="text-align: center;"><u>HCJ (AKrS,J) & GMM,J</u></p> <p style="text-align: center;"><u>I.A.No.1 of 2026</u></p> <p>This interlocutory application seeking to dispense with filing of the certified copy of the impugned notice dated 22.05.2026 is allowed.</p> <p style="text-align: right;">_____ HCJ (AKrS,J)</p> <p style="text-align: right;">_____ GMM,J</p> <p style="text-align: center;"><u>W.P.No.17751 of 2026</u></p> <p>Mr. Avinash Desai, learned Senior Counsel representing Ms. Zubin J F Poovathinka, learned counsel, appears for the petitioner.</p> <p>Mr. Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC) appears for respondent Nos.2 to 4.</p> <p>Learned Senior Counsel for the petitioner submits that the impugned Form GST DRC-13 notice dated 22.05.2026 demanding Rs.27,26,235/- towards interest and penalty is without jurisdiction and contrary to the order-in-original dated 01.02.2025 and summary of the order in Form GST DRC-07 dated 01.12.2025 which quantified only Rs.50,840/- as tax and nil interest and penalty. The recovery proceedings are, therefore, violative of Sections 78 and 79 of the Central Goods and Services Tax Act, 2017, as petitioner has already</p>	

discharged the entire tax payment of Rs.50,840/- and interest of Rs.73,210/- on 20.05.2026 prior to issuance of the impugned notice.

There is an apparent discrepancy in the order-in-original and the summary of the order in Form GST DRC-07 which petitioner accepted and made the deposit without availing the remedy of appeal, as there was no demand of tax shown in the summary of the order in Form GST DRC-07.

Learned Senior Standing Counsel for CBIC is allowed short time to obtain instructions.

List the matter on 18.06.2026.

In the meanwhile, no coercive steps be taken against the petitioner pursuant to the impugned notice.

HCJ (AKrS,J)

GMM,J

KL