HIGH COURT FOR THE STATE OF TELANGANA AT HYDERABAD
THURSDAY, THE THIRTIETH DAY OF JULY
TWO THOUSAND AND TWENTY SIX
:PRESENT:
THE HONOURABLE THE CHIEF JUSTICE APARESH KUMAR SINGH
AND
THE HONOURABLE SRI JUSTICE G.M. MOHIUDDIN
WRIT PETITION NOs: 9308, 894 AND 20455 OF 2026

W.P.No.9308 of 2026

Between:

M/s. Sri Laxminarasimha Industries, rep. by its Partner, Mr. Chennamaneni Chandra Shekhar Rao, 2-62/2, Nampalle, Vemulawada, Rajanna Sircilla, Telangana-505 302.

...Petitioner

AND

1. Assistant Commissioner, Office of the Assistant Commissioner of Central Tax, Karimnagar CGST Division, Medchal Commissionerate, 2 nd Floor, D.No.8-7-296/1, Hanumannagar (Ganesh Nagar), Karimnagar-505 001.
2. Assistant Commissioner, Circle VIII, Office of the Commissioner of Central Tax (Audit-II) Commissionerate, Door No.1-98/B/20, 21, Sanvi Yamuna Pride, Krithika layout, Madhapur, Hitech City, Hyderabad-500 081
3. Superintendent of Central Taxes, Group 84, Office of the Commissioner of Central Tax (Audit-II) Commissionerate, Door No.1-98/B/20, 21, Sanvi Yamuna Pride, Krithika layout, Madhapur, Hitech City, Hyderabad-500 081
4. State of Telangana, rep by its Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Hyderabad.
5. Union of India, rep. by its Principal Secretary, Government of India, Ministry of Finance, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110 001.
6. Goods and Service Tax Council, rep. by its Secretary, GST Council Secretariat, 4th Floor, Tower-II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001.

...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 setting aside the Order-in-Original dated 9/12/2025 passed by the 1st Respondent levying tax and penalty of Rs.1,81,29,209/- under Section 73 and 74 read with Section 9(3) of the Central Goods and Services Tax Act, 2017 for the years 2017-18 to 2023-24 as being illegal, without jurisdiction, barred by limitation and contrary to the law laid down by the Hon'ble Courts on the concept of Revenue Neutrality.

IA NO: 1 OF 2026

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to grant stay of all further proceedings pursuant to the impugned order dated 9/12/2025 passed by the 1 st Respondent for the years 2017 18 to 2023-24 under the Central Goods and Services Tax Act, 2017, pending disposal of WP.No.9308 of 2026, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated: 31.03.2026 and 27.04.2026 made herein and upon hearing the arguments of SRI. K.P. AMARNATH REDDY Advocate for the Petitioner, Ms. Pravalika, learned counsel representing SRI. DOMINIC FERNANDES Advocate for the Respondent Nos.1 to 3 and 6, Mr. Swaroop Oorilla, learned Special Government Pleader for State Tax for respondent No.4 and SRI. N. BHUJANGA RAO (DEPUTY SOLICITOR GENERAL OF INDIA) Advocate for the Respondent No.5,

W.P.No.894 of 2026

Between:

M/s. Bansal Steel Processing Industries, Sy.No.807, D.No.12-51/8, I.E., Medchal - 501 401, Medchal-Malkajgiri - 500 076. Rep.by its Proprietor, Mr. Umesh Agarwal, aged 46 years.

...Petitioner

AND

1. The Assistant Commissioner of Central Tax, Medchal-Malkajgiri-3 Circle, Hyderabad.
2. The Union of India, Rep. by its Secretary, Ministry of Finance, North Block, New Delhi - 110 001.
3. The Central Board of Indirect Taxes and Customs, Rep. by its Chairman, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi - 100 001.

...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 Writ of Mandamus or any other appropriate Writ or Order or Direction declaring:-

(1) the action of the 1st Respondent in passing the Order-in-Original, dated 07.10.2025 served through email on 22.10.2025, levying tax of IGST/CGST/SGST, Interest and Penalty under Section 74 of the IGST/CGST/SGST Act 2017, for the tax period 2019-20 and 2020-21 and under Section 73/74 of the IGST/CGST/SGST Act 2017, for the tax periods 2021-22 and 2022-23, without satisfying the ingredients of Section 74 of the IGST/CGST/SGST Act 2017, instead of passing the Order-in-Original under Section 73 of the IGST/CGST/SGST Act 2017, without considering the detailed objections of the Petitioner, dated 04.07.2025, without providing sufficient opportunity of being heard, as arbitrary, contrary to the provisions of the IGST/CGST/SGST Act 2017 and in violation of Principles of Natural Justice and Rule of Law,

(2) The action of the 1st Respondent in issuing the Summary of the Show Cause Notice in Form GST DRC-01, dated 25.06.2025, wherein the digital signature of the Officer validity unknown and the Summary of the Orders in Form GST DRC-07, dated 27.10.2025, is unsigned either physically or digitally, is not valid in the eye of law,

(3) the action of the 1st Respondent in passing a Composite Order-in-Original, dated 07.10.2025 for a period of four financial years, 2019-20, 2020-21, 2021-22 and 2022-23, is not valid in the eye of law, and consequently set aside Summary of the Orders in Form GST DRC-07, dated 27.10.2025 and the Order-in-Original, dated 07.10.2025 passed by the 1st Respondent, for the tax periods 2019-20 to 2022-23 under the IGST/CGST/SGST Act 2017, as null and void.

IA NO: 1 OF 2026

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to Suspend the Operation of Summary of the Orders in Form GST DRC-07, dated 27.10.2025 and the Order-in-Original, dated 07.10.2025, served through email on 22.10.2025 passed by the 1st Respondent, for the tax periods 2019-20 to 2022-23 under the IGST/CGST/SGST Act 2017, pending disposal of WP.No.894 of 2026, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated: 19.01.2026, 16.02.2026, 24.03.2026, 08.04.2026 and 27.04.2026 made herein and upon hearing the arguments of SRI. SHAIK JEELANI BASHA Advocate for the Petitioner, Ms. Pravalika, learned counsel representing SRI. DOMINIC FERNANDES Advocate for the Respondent Nos.1 and 3 and SRI. N. BHUJANGA RAO (DEPUTY SOLICITOR GENERAL OF INDIA) Advocate for the Respondent No.2,

W.P.No.20455 of 2026

Between:

M/s. Sri Ganesh Electricals, rep. by its Proprietor, Mr. Veeranjaneyulu Puppala, Plot No.C-15, Kushaiguda, Hyderabad, Medchal Malkajgiri, Telangana-500 062.

...Petitioner

AND

1. Superintendent of Central Tax, Kapra Range, Kapra GST Division, Secunderabad Commissionerate, 3/4/229/1 NR, 1St Floor, Elegant Maharaja, Ramanthapur, Hyderabad-500 013.
2. Superintendent of Central Tax, Circle II, Office of the Commissioner of Central Tax and GST, Hyderabad Audit-II Commissionerate, Group 21, 1-98/B/20, 21, Sanvi Yamuna Pride, Krithika Layout, Madhapur, Hitech City, Hyderabad-500 081.
3. Union of India, rep. by its Principal Secretary, Government of India, Ministry of Finance, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110 001.

...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 setting aside the Order-in-Original dated 18.10.2025 passed by the 1st Respondent levying tax and penalty of Rs.28,34,417/- under Section 73 and 74 of the Central Goods and Services Tax Act, 2017 and the Telangana Goods and Services Tax Act, 2017 for the years 2018-19 to 2022-23 as being illegal, without jurisdiction, barred by limitation and contrary to the law laid down by the Hon'ble Courts.

I.A. NO: 1 OF 2026

Petition under Section 151 of C.P.C praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to grant stay of all further proceedings pursuant to the impugned order dated 18.10.2025 passed by the 1st Respondent for the years 2018-19 to 2022-23 under the Central Goods and Service Tax Act, 2017 and the Telangana Goods and Services Tax Act, 2017, pending disposal of WP.No.20455 of 2026, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated: 02.07.2026 made herein and upon hearing the arguments of SRI. K.P. AMARNATH REDDY Advocate for the Petitioner, Ms. Pravalika, learned counsel representing SRI. DOMINIC FERNANDES Advocate for the Respondent Nos.1 and 2 and SRI. N. BHUJANGA RAO (DEPUTY SOLICITOR GENERAL OF INDIA) Advocate for the Respondent No.3, the Court made the following.

ORDER:

Learned counsel Ms. Pravalika, representing Sri Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs, appearing for Central Tax, prays for and is allowed three weeks time to file the counter affidavit.

As prayed for and with the consent of the learned counsel for the other side, list these cases after three weeks.

Interim order, granted earlier, shall continue till the next date of hearing.

SD/-MOHD.ISMAIL
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. One CC to SRI. K.P. AMARNATH REDDY, Advocate [OPUC].
2. One CC to SRI. SHAIK JEELANI BASHA, Advocate [OPUC].
3. One CC to SRI. N. BHUJANGA RAO (DEPUTY SOLICITOR GENERAL OF INDIA), Advocate [OPUC].
4. Two CCs to Mr. SWAROOP OORILLA, Special GP, High Court for the State of Telangana at Hyderabad [OUT].
5. Two spare copies

HIGH COURT

HCJ & GMMJ

DATED:30/07/2026

LIST THESE CASES AFTER THREE WEEKS.

ORDER

WRIT PETITION NOs: 9308, 894 AND 20455 OF 2026

INTERIM ORDER EXTENDED