IN THE HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD

THE HON'BLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH

AND

THE HON'BLE SRI JUSTICE G.M.MOHIUDDIN

WRIT PETITION No.8090 of 2026

DATED: 06.04.2026

Between:

M/s. Vishvaretah Enterprises,
32-67/85/19, R.K.Puram, Malkajgiri-500 056,
Medchal-Malkajgiri District,
Rep. by its Proprietor Mr. Suresh Mettu,
aged about 45 years, Occ: Business

... Petitioner

AND

The Superintendent of Central Tax,
Range-III, Malkajgiri Division,
Aditya Towers, Old Bowenpally,
Secunderabad-500 011 & 4 others

... Respondents

ORDER:

Heard Mr. Mohammed Rafi, learned counsel appearing for the petitioner and Mr. Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC) appearing for respondent Nos.1, 2 and 4.

2. Petitioner has challenged the order-in-original dated 12.02.2025, the Summary of the order in Form GST DRC-07 dated 24.02.2025 levying tax, penalty and fee under Section 73 of the Central Goods and Services Tax Act,

2017/State Goods and Services Tax Act, 2017 in the present proceedings. A plea has also been taken that its rectification application filed on 24.11.2025 has not yet been disposed of.

3. On this issue, learned Senior Standing Counsel for CBIC was allowed time on the previous date to obtain instructions.

4. When the matter has been taken up today, learned counsel for the petitioner seeks liberty to approach the appellate authority with a delay condonation application and upon making statutory pre-deposit to assail the order-in-original and DRC-07. He submits that the respondent No.2 has issued Form GST DRC-13 dated 21.10.2025. Petitioner may be protected till the filing of the appeal.

5. Learned Senior Standing Counsel for CBIC has not obtained instructions on the pendency of the rectification application. However, he submits that the petitioner was at liberty to prefer an appeal against the order-in-original and DRC-07 taking all the grounds as are available in law and on facts before the appellate authority in respect of the subject tax period.

6. In the aforesaid facts and circumstances, since the petitioner is inclined to prefer an appeal, without getting into the merits of the contentions raised by it, liberty is allowed to approach the appellate authority within a period of two weeks with statutory pre-deposit and a delay condonation application. The

petitioner may take all such grounds of law and facts in the memo of appeal as are available to it. Needless to say, the appellate authority would consider the question of delay taking into account the aforesaid facts and circumstances and if he is satisfied with the explanation for delay, he shall proceed to decide the appeal on merits in accordance with law. During the period of two weeks within which the petitioner has to file the appeal, no coercive steps be taken against the petitioner pursuant to the Garnishee Notice in Form GST DRC-13 dated 21.10.2025.

7. The Writ Petition is, accordingly, disposed of with the aforesaid liberty. However, there shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

APARESH KUMAR SINGH, CJ

G.M.MOHIUDDIN, J

Date: 06.04.2026
KL