

**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.18067 OF 2026

DATED: 15.06.2026

Between:

M/s. Saini Semiconductors Pvt. Ltd.,
Shed No.53, Plot No.166/E, IDA Phase II,
Cherlapally, Hyderabad, Telangana – 500 051
Represented by its Managing Director,
Shri Mahesh Saini, S/o. Late Anand Kumar Saini

... Petitioner

AND

The Assistant Commissioner of Central Tax,
Uppal CGST Division, Secunderabad GST Commissionerate,
3-4-118/2, Elegant Edifice Building, 2nd Floor,
Ramanthapur, Hyderabad – 500 013 & 3 others

... Respondents

ORDER:

Heard Mr. V.Sai Amit, learned counsel representing M/s. P.V. Prasad Associates, for the petitioner, Mr. Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC) appearing for respondent Nos.1 to 3 and Mr. K.Mahesh, learned counsel representing Mr. N.Bhujanga Rao, learned Deputy Solicitor General of India, appearing for respondent No.4.

2. The writ petition has been preferred with the following prayer:

“For all the reasons stated in the accompanying affidavit, it is prayed that this Hon’ble High Court may be pleased to issue a writ, order, or direction more particularly one in the nature of a Writ of Mandamus declaring that

i. Impugned Order-in-Original bearing Order No. 94/2024-25-Ajn(AC)-GST dated 17.09.2024 along with consequential forms in Form DRC 07 vide Reference Nos. ZD3610240115305, ZD361024011544W and ZD361024011549M, ZD361024011559L dated 10.10.2024, passed by the Respondent No. 1 under the provisions of Section 74 of the CGST/TSGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction, without authority of law apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and directing Respondent No. 1 to treat and/or re-adjudicate the demand contained therein as one falling under Section 73 of the CGST/TSGST Act, 2017, so as to make the Petitioner eligible for the benefit of the Amnesty Scheme under Section 128A of the CGST/TSGST Act, 2017 and to consequently set aside the same and/or pass such further or other order(s) as this Hon’ble Court may deem fit and proper in the circumstances of the case.

ii. Impugned order in Form SPL-07 vide Order Ref. No. ZD3611250410131 and ZD361125041059L dated 13-11-2025 passed by the Respondent No.3 under the provisions of CGST/TSGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction, without authority of law apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside the same and/or pass such further or other order(s) as this Hon’ble Court may deem fit and proper in the circumstances of the case.”

3. Learned counsel for the petitioner seeks to confine his prayer to challenge to the order-in-original dated 17.09.2024 and he submits that petitioner would not be pressing the challenge to the rejection of his application for availing Amnesty Scheme.

4. Learned Senior Standing Counsel for CBIC submits that the Amnesty Scheme is applicable only in cases covering the proceedings under Section 73 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as ‘the Act’).

5. However, after some arguments, learned counsel for the petitioner seeks liberty to the petitioner to prefer an appeal against the impugned order-in-original. He submits that some delay might have been occurred in approaching the appellate authority and therefore, it may be directed to consider the delay.

6. Learned Senior Standing Counsel for CBIC submits that the petitioner was at liberty to prefer an appeal against the impugned order-in-original taking all the grounds as are available in law and on facts before the appellate authority in respect of the subject tax period.

7. 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.

8. We grant liberty to the petitioner to prefer an appeal 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 it is satisfied on the point of delay, proceed to decide the appeal on merits in accordance with law.

9. The Writ Petition is accordingly disposed of with the aforesaid liberty. 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: 15.06.2026
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