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.18574 of 2026

DATED : 18.06.2026

Between:

M/s.Molecraft Life Sciences Pvt. Ltd.,
Rep. by its Director Mr. P.Venakta Ramanamurthy

… Petitioner

AND

Assistant Commissioner (ST),
Agapura Circle, Abids Division,
Hyderabad and two others

… Respondents

ORDER:

Mr. Kohir Bhaskar Reddy, learned counsel appears for the petitioner through video conferencing.

Mr. Swaroop Oorilla, learned Special Government Pleader for State Tax appears for the respondents.

2. The petitioner has assailed the show cause notice in Form GST DRC-01 dated 31.05.2024 for the Financial Year 2019-20 and the adjudication order along with summary of the order contained in Form GST DRC-07 dated 28.08.2024 passed under Section 73 of the Central Goods and Services Tax Act, 2017/Telangana Goods and

Services Tax Act, 2017 (hereinafter referred to as 'CGST/TGST Act'). Petitioner has also assailed the order-in-appeal dated 30.04.2025 which was dismissed on the grounds of limitation. The present writ petition has been filed in June, 2026. In the appeal, the petitioner has *inter alia* taken number of grounds alleging lack of mandatory statutory compliance including valid service of notice, authentication of digital/electronic signature and non-grant of reasonable time for hearing.

3. Learned counsel for the petitioner submits that the impugned appellate order may be set aside and the matter may be remanded to the appellate authority to consider the question of delay afresh in accordance with law.

4. However, learned Special Government Pleader for State Tax submits that the petitioner has got an opportunity to prefer second appeal before the learned GSTAT, which is going to be constituted.

5. Having heard learned counsel for the parties and in the facts and circumstances noted above, we are of the view that on the grounds alleged by the petitioner, the present writ petition has been

filed after considerable delay. The petitioner has the opportunity to prefer an appeal before the GSTAT, where he can take all such grounds of law and in fact. Therefore, we are not inclined to entertain the writ petition on account of availability of alternative remedy of appeal under Section 112 of the CGST/TGST Act.

6. The instant writ petition is, accordingly, disposed of with liberty to the petitioner to approach the GSTAT within four weeks of its constitution with statutory pre-deposit of 10%. Needless to say, if such an appeal is preferred with statutory pre-deposit, within the time prescribed above, there would be an automatic stay of the impugned demand till the second appeal is decided. There shall be no order as to costs.

Miscellaneous applications, if any pending, shall stand closed.

APARESH KUMAR SINGH, CJ

G.M.MOHIUDDIN, J

18th June, 2026.
KTL