

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 Nos.22653, 22655, 22663, 22680 and 22688 of 2026

Dated:17.07.2026

W.P.No.22653 of 2026

Between:

Mohan Reddy Thippireddy

...Petitioner

and

The Assistant Commissioner (ST),
Nizamabad I & II Circle, Nizamabad,
and 5 others.

...Respondents

W.P.No.22655 of 2026

Between:

Mohan Reddy Thippireddy

...Petitioner

and

The Assistant Commissioner (ST),
Nizamabad I & II Circle, Nizamabad,
and 5 others.

...Respondents

W.P.No.22663 of 2026

Between:

Mohan Reddy Thippireddy

...Petitioner

and

The Assistant Commissioner (ST),
Nizamabad I & II Circle, Nizamabad,
and 5 others.

...Respondents

W.P.No.22680 of 2026

Between:

Mohan Reddy Thippireddy

...Petitioner

and

The Assistant Commissioner (ST),
Nizamabad I & II Circle, Nizamabad,
and 5 others.

...Respondents

W.P.No.22688 of 2026

Between:

Mohan Reddy Thippireddy

...Petitioner

and

The Assistant Commissioner (ST),
Nizamabad I & II Circle, Nizamabad,
and 5 others.

...Respondents

COMMON ORDER:

Learned counsel Sri Mohammed Rafi, representing learned counsel Sri B.Narasaiah, appears for the petitioner.

Sri Swaroop Oorilla, learned Special Government Pleader, appears for State Tax.

2. W.P.No.22653 of 2026 is filed against the show cause notice dated 30.06.2025, order-in-original dated 31.12.2025 and the summary of the order in Form GST DRC-07, dated 31.12.2025, for the tax period April 2021 to March 2022.

W.P.No.22655 of 2026 is filed against the show cause notice dated 24.05.2022, the summary of the show cause notice, the attachment to the show cause notice, reminder-1, reminder-2, order-in-original dated 21.02.2025 and the summary of the order in Form GST DRC-07, dated 21.02.2025, for the tax period April 2020 to March 2021.

W.P.No.22663 of 2026 is filed against the show cause notice dated 02.06.2022, order-in-original dated 31.08.2024 and the summary of the order in Form GST DRC-07 dated 31.08.2024 for the tax period April 2019 to March 2020.

W.P.No.22680 of 2026 is filed against the show cause notice dated 30.09.2023, order-in-original dated 30.12.2023 and the summary

of the order in Form GST DRC-07 dated 30.12.2023 for the tax period July 2017 to March 2018.

W.P.No.22688 of 2026 is filed against the show cause notice dated 02.06.2022, the proceedings dated 30.04.2024, order-in-original dated 01.05.2024 and the summary of the order in Form GST DRC-07 dated 01.05.2024 for the tax period April 2018 to March 2019.

3. The petitioner has approached this court alleging that the impugned orders are unsigned and the petitioner was also not afforded an effective opportunity of personal hearing before passing the impugned orders.

4. However, after some arguments, learned counsel for the petitioner seeks liberty to the petitioner to prefer appeals against the impugned orders. He submits that some delay might have been occurred in approaching the appellate authority and therefore, it may be directed to consider it sympathetically.

5. Learned Special Government Pleader for State Tax submits that the petitioner was at liberty to prefer appeals against the impugned orders taking all the grounds as are available in law and on facts before the appellate authority in respect of the subject tax periods.

6. However, upon hearing the learned counsel for the parties, since the petitioner seeks liberty to prefer appeals, we do not wish to comment on the merits of the contentions raised by the parties.

7. We grant liberty to the petitioner to prefer appeals within a period of two weeks with statutory pre-deposit and delay condonation applications. The petitioner may take all such grounds of law and facts in the memo of appeals as are available to him. 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 appeals on merits in accordance with law.

8. The writ petitions are 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

17.07.2026

vs