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.24089 of 2026

DATED: 04.08.2026

Between:

M/s. K.V. Ranga Kiran Works Contractor,
Rep., by its Proprietor, Mr. Venkata Kiran Kunchey,
Bhadradri Kothagudem, Telangana.

… Petitioner

AND

State of Telangana,
Rep., by its Principal Secretary to Revenue (State Tax),
Saifabad, Hyderabad and 2 others.

… Respondents

ORDER:

Heard Mr. Pramod Maligi, learned counsel for the petitioner and Mr. K. Sai Akarsh, learned Assistant Government Pleader appears for State Tax.

2. Petitioner filed the writ petition challenging the impugned order dated 31.12.2025 passed under Section 73 of the Telangana Goods and Services Tax Act, 2017 (for short, "the Act").

3. Learned counsel for the petitioner submits that the respondent authorities never notified the show cause notice in the GST common portal. Therefore, the petitioner had no knowledge and thereby deprived of an opportunity to participate in the proceedings and place the relevant facts and material before the respondent authorities. As such, the impugned order has been passed. The petitioner came to

know about the impugned order only when the officials of the respondent authorities visited its office premises. Therefore, the petitioner preferred the instant writ petition.

4. Learned Assistant Government Pleader for State Tax on written instructions submits that proceedings under Section 73 of the Telangana Goods and Services Tax Act, 2017 (for short, "the Act") for the financial year 2021-22 were initiated due to mismatches and irregular Input Tax Credit (ITC) claims. Show cause notice in Form GST DRC-01, dated 30.09.2025 was issued to the petitioner stating that there are mismatches between GSTR-1/1FF and GSTR-3B, excess claim of ITC in GSTR-3B beyond portal availability and the same was uploaded in GST common portal constituting valid statutory service in terms of Section 169(1)(d) of the Act. He submits that subsequent reminder notices dated 01.12.2025, 09.12.2025 and 15.12.2025 were also uploaded in the portal and automated SMS and email were sent to the registered mobile number and email ID of the petitioner. The proceedings are within the limitation period prescribed under Section 73 of 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. He submits that some delay might have been occurred in approaching the appellate authority and therefore, he may be directed to consider it sympathetically.

6. Learned Special Government Pleader for State Tax submits that the petitioner was at liberty to prefer an appeal against the impugned order 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 he is satisfied on the point of delay, proceed to decide the appeal on merits in accordance with law.

9. The Writ Petition is 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: 04.08.2026
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