HIGH COURT FOR THE STATE OF TELANGANA AT HYDERABAD
(Special Original Jurisdiction)

TUESDAY, THE FOURTEENTH DAY OF OCTOBER
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE THE CHIEF JUSTICE APARESH KUMAR SINGH
AND
THE HONOURABLE SRI JUSTICE G.M. MOHIUDDIN

WRIT PETITION NO: 29339 OF 2025

Between:

Phanitha Constructions, Rep by its Sole Proprietor Mr. Tataiah Naidu Manepalli Plot No. 11 and 12/Flat No. 501, Deekshitha Residency, Nizampet/Quthbullapur, Hyderabad Medchal Malkajgiri, Telangana- 500090

...PETITIONER

AND

1. The Assistant Commissioner of Central Tax, Medchal Division, Medchal Commissionerate Telangana
2. The Superintendent of Central Tax, Hydernagar Range, Medchal Division, Medchal Commissionerate, Telangana
3. The Commissioner, Central Tax Medchal Commissionerate, Telangana.
4. The Union of India, Through Joint Secretary, Department of Revenue, Ministry of Finance, North Block, New Delhi-110001

...RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to A.Issue a writ of Certiorari and/or any other appropriate writ(s) or directions in the nature thereof setting aside and quashing the SCN dated 30.01.2022, Impugned Order dated 16.01.2025 and recovery letter dated 08.08.2025 bearing DIN 20250856YP000000BEFB (or) B.Issue a writ of mandamus directing the Respondents to permit the Petitioner to file a statutory appeal u/s 107 of the CGST/SGST Act, 2017 after condonation of delay, if so determined by this Hon'ble Court C.Issue any other order or direction that this Hon'ble Court may deem fit to pass under the facts and circumstances of the present case.

IA NO: 2 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to stay the Impugned Order dated 16.01.2025 issued by the Respondent No. 1 and recovery notice bearing DIN 2025856YP000000BEFB dated 08.08.2025, issued by the Respondent No.2.

IA NO: 1 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to dispense with the filing of the certified copies of the SCN dated 31.01.2022, Impugned Order dated 16.01.2025 and Recovery Notice bearing DIN 2025856YP000000BEFB dated 08.08.2025 issued by the Respondents respectively as they were downloaded from the GST Portal i.e. www.gst.gov.in by logging through the cancelled GST login credentials.

Counsel for the Petitioner : SRI JAI KISHAN SOLANKI

Counsel for the Respondents No.1to3 : Ms.PRAVALIKA
rep., SRI DOMINIC FERNANDES
(Senior Standing Counsel for CBIC)

Counsel for the Respondents No.4 : Ms.ANJALI AGARWAL

The Court made the following: ORDER

THE HON'BLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH

AND

THE HON'BLE SRI JUSTICE G.M.MOHIUDDIN

WRIT PETITION No.29339 of 2025

ORDER:

Heard Mr. Jai Kishan Solanki, learned counsel for the petitioner, Ms. Pravalika, learned counsel representing Mr. Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC) appearing for respondent Nos.1 to 3 and Ms. Anjali Agarwal, learned counsel for respondent No.4.

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

> "For the reasons stated in the accompanying Affidavit, the petitioner herein respectfully prays that this Hon'ble High Court may be pleased to:-
>
> A. Issue a writ of Certiorari and/or any other appropriate writ(s) or directions in the nature thereof setting aside and quashing the SCN dated 30.01.2022, Impugned Order dated 16.01.2025 and recovery letter dated 08.08.2025 bearing DIN 20250856YP000000BEFB (or)
>
> B. Issue a writ of mandamus directing the Respondents to permit the Petitioner to file a statutory appeal u/s 107 of the CGST/SGST Act, 2017 after condonation of delay, if so determined by this Hon'ble Court;

C. Issue any other order or direction that this Hon'ble Court may deem fit to pass under the facts and circumstances of the present case.

and for this act of kindness, the petitioner as are duty bound shall ever pray."

3. However, learned counsel for the petitioner submits that petitioner has other grounds on merits also to be raised. Therefore, he may be allowed liberty to approach the appellate authority. The appellate authority may be directed to condone the delay, if any, in approaching it as the petitioner was also pursuing the writ remedy.

4. Learned counsel for respondent Nos.1 to 3 does not oppose the prayer of the learned counsel for the petitioner to approach the appellate authority. However, she submits that the appeal may be delayed.

5. Be that as it may, since the petitioner is inclined to avail the appeal remedy. If he prefers an appeal within a period of two weeks with statutory deposit, the appellate authority would consider the same, in accordance with law.

6. The Writ Petition is, accordingly, disposed of. However, there shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

SD/-A.V.S.PRASAD
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Assistant Commissioner of Central Tax, Medchal Division, Medchal Commissionerate Telangana
2. The Superintendent of Central Tax, Hydernagar Range, Medchal Division, Medchal Commissionerate, Telangana.
3. The Commissioner, Central Tax Medchal Commissionerate, Telangana.
4. The Joint Secretary, Union of India, Department of Revenue, Ministry of Finance, North Block, New Delhi-110001
5. One CC to SRI JAI KISHAN SOLANKI, Advocate. [OPUC]
6. One CC to SRI DOMINIC FERNANDES, (Senior Standing Counsel for CBIC). [OPUC]
7. One CC to Ms.ANJALI AGARWAL, Advocate. [OPUC]
8. Two CD Copies.

BSK

GJP

HIGH COURT

DATED:14/10/2025



ORDER

WP.No.29339 of 2025

DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

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L.P.

16/10/25