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

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

PRESENT

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

WRIT PETITION NO: 30173 OF 2025

Between:

M/s. Sri Venkatesh Fibre Corporation, Represented by its Proprietor, Dhirajkumar Khetan, Land Mark Laxmi Vilas Bank, Plot No.1-8-303/27, Khetan Towers, PG Road, Sindhi Colony, Hyderabad, Telangana, 500003.

...PETITIONER

AND

1. The State of Telangana, Represented by its Principal Secretary, Revenue Department (Commercial Taxes), Telangana Secretariat, Hyderabad.
2. The Assistant Commissioner (ST), Adilabad Division, Adiliabad Circle, H.No. 9-6, 2nd Floor, Chandra Hero Complex, Sai Nagar, Dasnapur, Adilabad-504001.
3. The Appellate Joint Commissioner (ST), Hyderabad Rural Division, CT Complex, Nampally-500001.
4. The Manager, State Bank of India, Dhanalaxmi Lodge Complex, NH 7 Road, Adilabad-504001.

...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 issue a Writ or Order, more particularly in the nature of a Writ of Mandamus or any other appropriate Writ, declaring the impugned order in Form GST DRC-07 vide Reference No. ZD360424096024G dated 01.05.2024 issued for FY 2018-19 under Section 73 of TGST/CGST Act, 2017, as illegal, arbitrary, and contrary to the provisions of the CGST Act, 2017, barred by Limitation and violative of Articles 19(1)(g) and 300A of the Indian Constitution.

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 suspend the operation of the Garnishee Notice in Form GSR DRC-13, dated 12-12-2024.

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 grant interim stay relief to restrain the Respondents from initiating any action to recover the demands confirmed under the Order in Form GST DRC-07 vide Reference No. ZD360424096024G dated 01.05.2024 issued for FY 2018-19 under Section 73 of TGST/CGST Act, 2017.

Counsel for the Petitioner: SRI P.BHARATH NANDAN

Counsel for the Respondent No.1 to 3: SRI SWAROOP OORILLA, SPL. GP FOR STATE TAX

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.30173 of 2025

ORDER:

Learned counsel Sri P.Bharath Nandan appears for the petitioner.

Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, appears for respondent Nos.1 to 3.

2. Heard the learned counsel for the parties.

3. The adjudication proceedings and, in particular, the order-in-original dated 01.05.2024 passed under Section 73 of the Telangana Goods and Services Tax Act, 2017 (hereinafter referred to as, "the Act"), along with the summary of the order of the same date in Form GST DRC-07 are assailed on the ground that the order-in-original is barred by limitation.

4. For the financial years 2018-2019 and 2019-2020, the Central Board of Indirect Taxes and Customs (CBIC), Department of Revenue, Ministry of Finance, Government

of India, vide Circular No.56/2023-Central Tax, dated 28.12.2023, extended the time limit specified under sub-section (10) of Section 73 of the Central Goods and Services Tax Act, 2017, for issuance of order under sub-section (9) of Section 73 of the said Act up to 30.04.2024 and 31.08.2024 respectively.

5. The show cause notice, though was issued on 31.01.2024, but the order-in-original and the summary of the order in DRC-07 were passed on 01.05.2024 beyond the period permissible under Section 73(10) of the Act. The petitioner has relied upon two decisions in **M/s. K.Madhukar Company v. The Assistant Commissioner (ST)**[1] and **M/s. Lakshmi Bhanu Steel Traders v. Assistant Commissioner (ST), Madhapur-2 Circle, Hyderabad**[2] on the same issue. He submits that, in fact, the date of the order-in-original was also 01.05.2024 in those cases. Therefore, the petitioner has sought quashing of the order-in-original on grounds of limitation.

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[1] 2025 (7) TMI 1127 – Telangana High Court
[2] 2025 (7) TMI 1186 – Telangana High Court

6. The petitioner's appeal, however, was dismissed as being beyond the period prescribed under Section 107(1) and (4) of the Act. Learned counsel for the petitioner submits that since the order-in-original suffers from errors of jurisdiction on grounds of limitation, the writ petition is maintainable.

7. Learned Special Government Pleader for State Tax fairly submits that in consonance with the Circular No.56/2023-Central Tax, dated 28.12.2023, issued by the CBIC, the Government of Telangana has also issued the corresponding notification in G.O.Ms.No.170, dated 30.12.2023. The last date for passing an order in respect of the assessment proceedings for the financial year 2018-2019 was 30.04.2024. The order-in-original is, therefore, barred by limitation.

8. Having regard to the aforesaid facts and circumstances, the impugned order-in-original dated 01.05.2024 and the summary of the order in Form GST DRC-07 dated 01.05.2024 are set aside on the ground of

limitation. The bank attachment made consequent thereto vide Annexure P-3, dated 12.12.2024, is also quashed.

9. The writ petition is accordingly allowed. There shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

SD/-M. JAWAHAR REDDY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Principal Secretary, Revenue Department (Commercial Taxes), Telangana Secretariat, Hyderabad, State of Telangana.
2. The Assistant Commissioner (ST), Adilabad Division, Adiliabad Circle, H.No. 9-6, 2nd Floor, Chandra Hero Complex, Sai Nagar, Dasnapur, Adilabad-504001.
3. The Appellate Joint Commissioner (ST), Hyderabad Rural Division, CT Complex, Nampally-500001.
4. The Manager, State Bank of India, Dhanalaxmi Lodge Complex, NH 7 Road, Adilabad-504001.
5. One CC to SRI P.BHARATH NANDAN, Advocate [OPUC]
6. Two CCs to SRI SWAROOP OORILLA, SPL. GP FOR STATE TAX, High Court for the State of Telangana at Hyderabad [OUT]
7. Two CD Copies

BSR
BS

HIGH COURT

DATED:07/10/2025

ORDER

WP.No.30173 of 2025



ALLOWING THE WRIT PETITION,

WITHOUT COSTS

10 MT
27/10/25