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

WEDNESDAY, THE TWELFTH DAY OF NOVEMBER
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: 34074 OF 2025

Between:

M/s. Latha Trading Company, Rep. by its proprietor, Kallem Mahipal Reddy, 48 years, 1-474, Market Road, Choppadandi, Karimnagar, Telangana-505415.

...PETITIONER

AND

1. Superintendent of Central Taxes and Customs, Karimnagar Rural Range, H.No.8-7-296/1, Hanumannagar, Karimnagar- 505001.
2. Union of India, Rep. by the Secretary, Ministry of Finance, No.136-A, North Block, New Delhi.
3. State of Telangana, Rep. by its Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Hyderabad.

...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 an appropriate Writ, Order or Direction more particularly in the nature of MANDAMUS declaring the action of the 1st Respondent in passing the impugned order dated 15/2/2025 passed for the year 2020-21, as improper, illegal, which was passed without issuing the mandatory intimation in FORM DRC-01A as required under the un-amended Rule 142(1A) of the GST Rules,2017 and the FORM DRC-01 as unsigned and consequently set aside the same.

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

grant stay of collection of the total disputed tax of Rs.2,83,710/- and penalty of Rs.28,370/- pending disposal of the Writ Petition.

Counsel for the Petitioner: SRI GADHAMSETTY NAGA GOURI SHANKAR
Counsel for the Respondent No.1: SRI DOMINIC FERNANDES, senior standing counsel for CBIC
Counsel for the Respondent No.2: Ms. B.KAVITA YADAV, SC FOR CENTRAL GOVT.
Counsel for the Respondent No.3: GP FOR REVENUE

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.34074 of 2025

ORDER:

Heard Mr. Gandhamsetty Naga Gouri Shankar, learned counsel for the petitioner, Mr. Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC) appearing for respondent No.1 and Ms. B.Kavita Yadav, learned Standing Counsel for Union of India appearing for respondent No.2.

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

> "For the reasons stated in the accompanying affidavit, it is prayed that this Hon'ble Court may be pleased to issue an appropriate Writ, Order or Direction more particularly in the nature of MANDAMUS declaring the action of the 1st Respondent in passing the impugned order dated 15.2.2025 passed for the year 2020-21, as improper, illegal, which was passed without issuing the mandatory intimation in FORM DRC-01A as required under the un-amended Rule 142(1A) of the GST Rules, 2017 and the FORM DRC-01 as unsigned and consequently set aside the same and pass such other order or orders as may be deemed fit and proper in the circumstances of the case and in the interests of justice."

3. 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 Senior Standing Counsel for CBIC does not oppose the prayer of the learned counsel for the petitioner to approach the appellate authority. However, he submits that the appeal may be delayed.

5. Be that as it may, since the petitioner is inclined to avail the appeal remedy, if an appeal is preferred 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/- U. SUDHA
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. Superintendent of Central Taxes and Customs, Karimnagar Rural Range, H.No.8-7-296/1, Hanumannagar, Karimnagar- 505001.
2. The Secretary, Union of India, Ministry of Finance, No.136-A, North Block, New Delhi.
3. The Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Hyderabad, State of Telangana.
4. Two CCs to GP FOR REVENUE, High Court for the State of Telangana, at Hyderabad. [OUT]
5. One CC to SRI GADHAMSETTY NAGA GOURI SHANKAR, Advocate [OPUC]
6. One CC to SRI DOMINIC FERNANDES, senior standing counsel for CBIC [OPUC]
7. One CC to Ms. B.KAVITA YADAV, SC FOR CENTRAL GOVT. [OPUC]
8. Two CD Copies

PSK.
LS

HIGH COURT

DATED:12/11/2025



ORDER

WP.No.34074 of 2025

DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

(11)

20/11/25