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

THURSDAY, THE THIRTEENTH 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: 34229 OF 2025

Between:

M/s. Magnus Technologies India Private Limited, rep. by its Director, Mr. Bolla Satyanarayana, #8-2-293/82/J111/212/B, First Floor, Road No.76, Jubilee Hills, Hyderabad, Telangana-500 096.

...PETITIONER

AND

1. Assistant Commissioner (State Taxes), Madhapur-8 Circle, Madhapur Division, Telangana.
2. Appellate Joint Commissioner (ST), Hyderabad Rural Division, Hyderabad.
3. State of Telangana, rep. by its Secretary to Government (Revenue), State Tax / Commercial Taxes 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 a Writ of Mandamus or any other appropriate writ or order or direction by - (a) setting aside the impugned show cause notice dated 31/5/2024 along with proceedings in Form DRC-01 vide Ref.No.ZD360624019235I dated 31/5/2024 and impugned order dated 19/08/2024 along with proceedings in Form DRC-07 vide Ref.No.ZD3608240645931 dated 19/08/2024, issued by the 1st Respondent for the tax period April, 2019 to March, 2020 without having any signatures as illegal, without jurisdiction and contrary to the provisions under the Central Goods and Service Tax Act, 2017 and the Telangana Goods and Services Tax Act, 2017, and void in absence of non- compliance of Rule 142 (1A) of the Central Goods and Service Tax Rules, 2017 and Telangana Goods and Services Tax Rules, 2017; and (b) setting aside the appeal order dated 19/7/2025 passed by the 2nd Respondent for the tax period 2019-20, as being illegal, perverse, contrary to the record and in complete contravention to the provision of the Central Goods and Service Tax Act, 2017 and the Telangana Goods and Services Tax Act, 2017.

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 all further proceedings pursuant to the impugned orders dated 19/8/2024 issued by the 1s1 Respondent for the tax period April, 2019 to March, 2020 and the appeal order dated 19/7/2025 passed by the 2nd Respondent under the Central Goods and Service Tax Act. 2017 and the Telangana Goods and Services Tax Act, 2017 pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: SRI K. P. AMARNATH REDDY

Counsel for the Respondents: MR. K. SAI AKARSH, AGP Representing
MR. SWAROOP OORILLA,
SPECIAL GOVT PLEADER 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.34229 of 2025

Order:

Heard Mr. K.P.Amarnath Reddy, learned counsel for the petitioner and Mr. K.Sai Akarsh, learned Assistant Government Pleader representing Mr. Swaroop Oorilla, learned Special Government Pleader for State Tax for the respondents.

2. Petitioner's appeal in Form GST APL-01, preferred on 17.12.2024, against the Order-in-Original received on 19.08.2024, along with the application for condonation of delay, has been rejected by respondent No.2- Appellate Joint Commissioner (ST), Hyderabad Rural Division, Hyderabad, by the impugned order dated 19.07.2025 (page 52), on the ground that it was filed beyond three months.

3. From the pleadings on record, not only the application for condonation of delay of three months, but also an

acknowledgment of receipt of the said application within 30 days thereafter, is apparent from the screenshot of the GSTIN portal, as has been pointed out by learned counsel for the petitioner.

4. Though the appellate authority has quoted Section 107 of the Telangana Goods and Services Act, 2017 (for short 'the Act'), which provides for appeal to appellate authority, it has failed to take note of sub-section (4) thereof, which provides that the appellate authority, if satisfied that the appellant was prevented by sufficient cause from filing the appeal within a period of three months, in case of appeal by assessee, allow it to be presented within a further period of one month.

5. On hearing learned counsel for the parties and taking note of the above background, this Court is of the view that the appellate authority has committed error in not considering the application for condonation of delay made by the petitioner

while rejecting the appeal as being filed beyond three months' time prescribed under Section 107(4) of the Act.

6. Therefore, the impugned order dated 19.07.2025, is set aside. The matter is remitted to the appellate authority to pass a fresh order on the application for condonation of delay and if the delay is condoned, proceed to hear the appeal on merits.

7. The instant Writ Petition is, accordingly, disposed of. No costs.

As a sequel, miscellaneous petitions, pending if any, stand closed.

SD/- A.H.S. GOWRI SHANKAR
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. Assistant Commissioner (State Taxes), Madhapur-8 Circle, Madhapur Division, Telangana.
2. Appellate Joint Commissioner (ST), Hyderabad Rural Division, Hyderabad.
3. The Secretary to Government (Revenue), State Tax / Commercial Taxes Department, Secretariat, State of Telangana, Hyderabad.
4. One CC to SRI K. P. AMARNATH REDDY, Advocate [OPUC]
5. One CC to SRI SWAROOP OORILLA, Special Govt Pleader for State Tax Advocate [OPUC]
6. Two CD Copies

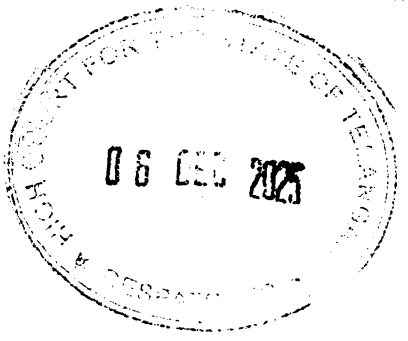
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LS

HIGH COURT

DATED:13/11/2025

ORDER

WP.No.34229 of 2025



DISPOSING OF THE WRIT PETITON WITHOUT COSTS

(7)

kpv
20/11/25