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

TUESDAY, THE TENTH DAY OF MARCH
TWO THOUSAND AND TWENTY SIX

**PRESENT**

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

**WRIT PETITION NO: 7140 OF 2026**

**Between:**

M/s Karthikeya Traders, H.No.8-7-165, Gourishankar Complex, Station Road, Hanumakonda, Telangana, 506002 Represented by his Partner Sri Gayapu Helender Reddy, S/o. Aga Reddy, Aged about 62 years, R/o 16-3-1030, Vidyanagar Colony, Warangal, Telangana -506002

**...PETITIONER**

**AND**

1. The Assistant Commissioner (ST), Warangal Urban-III Circle, Hyderabad Rural Division. H.No. 23-6-163/1, 4th Floor, CTO Complex, Hunter Road, Warangal 506002.
2. The Branch Manager, Kotak Mahindra Bank, 8-9-32 To 33/1, Chowrasta, Station Road, Warangal.
3. State of Telangana, Through Principal Secretary to Government, Revenue Department (Commercial Tax), Hyderabad, Telangana

**...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, order, or direction more particularly one in the nature of a Writ of Mandamus declaring that Impugned SCN bearing Ref. No. ZD360923035156C dated 29-09-2023 and impugned order in Form DRC-07 bearing Ref. No. ZD3612230636579 dated 29-11-2023, passed u/s 73 of the CGST and TGST Act, 2017 are invalid in the eyes of the law and are also void, arbitrary, illegal, without jurisdiction, violative of the principles of natural justice apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside the same.

**IA NO: 1 OF 2026**

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 impugned demand notice dated 29-11-2025 issued by the Respondent No.1.

**IA NO: 2 OF 2026**

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 pleased to stay operation of impugned Order in Form DRC-07 bearing Ref. No. ZD361223063657 9 dated 29-12-2023 passed by the Respondent No. 1.

**Counsel for the Petitioner : SRI NAGENDRA PRASAD**

**Counsel for the Respondents No.1&3 : SRI SWAROOP OORILLA, SC FOR STATE TAX**

**Counsel for the Respondents No.2 :** --

**The Court made the following: ORDER**

**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.7140 of 2026**

**Dated: 10.03.2026**

**Between:**

M/s. Karthikeya Traders

**...Petitioner**

**and**

The Assistant Commissioner (ST),
Warangal Urban-III Circle, Hyderabad Rural Division,
H.No.23-6-163/1, 4th Floor, CTO Complex,
Hunter Road, Warangal – 506 002,
and 2 others.

**...Respondents**

**ORDER:**

Learned counsel Sri V.Nagendra Prasad appears for the petitioner.

Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, appears for respondents No.1 and 3.

2. Petitioner has assailed the show cause notice dated 29.09.2023 and the impugned order under Section 73 of the Central Goods and Services Tax Act, 2017/Telangana Goods and Services Tax Act, 2017 (for short 'the Act') dated 29.12.2023 on the ground that the notice or the summary of the order are unsigned. The petitioner contends that it became aware of the impugned show cause notice and the consequential impugned order only when Form GST DRC-13 dated 29.11.2025 was issued and a lien had been placed on its bank account freezing it. The matter relates to the tax liability for the period July 2017 to March 2018. Therefore, the petitioner has filed the present writ petition challenging the impugned show cause notice and the impugned consequential order.

3. Learned Special Government Pleader for State Tax appearing for respondents No.1 and 3 has pointed out from page No.56 of the material papers annexed to the writ petition that on a rectification application filed by the petitioner for the same tax period, the demand was dropped. Therefore, there is no ground to assail the impugned order passed in December, 2023, at this point of time and the writ petition should not be entertained in view of the principles laid down in **Assistant**

**Commissioner (CT) LTU, Kakinada, v. Glaxo Smith Kline Consumer Health Care Limited[1].**

4. Having regard to the facts and circumstances as noted above, this Court is not inclined to enter into the merits of the case. The writ petition is dismissed on the ground of delay following the ratio rendered in **Glaxo Smith Kline Consumer Health Care Limited** (supra). However, it is up to the petitioner to avail any statutory remedy if permissible under law. 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. One CC to SRI NAGENDRA PRASAD, Advocate. [OPUC]
2. One CC to SRI SWAROOP OORILLA, SPL.G.P for State Tax. [OPUC]
3. Two CD Copies.

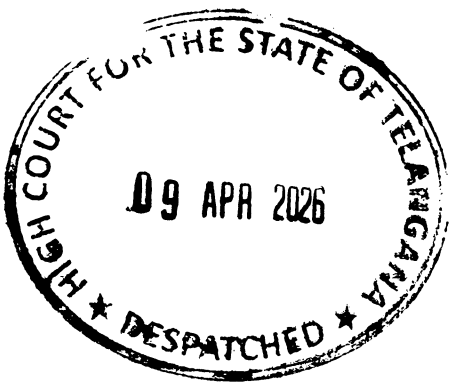
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[1] (2020) 19 SCC 681

**HIGH COURT**

**DATED:10/03/2026**




**ORDER**

**WP.No.7140 of 2026**

**DISMISSING THE WRIT PETITION WITHOUT COSTS**

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