IN THE HIGH COURT FOR THE STATE OF TELANGANA

AT HYDERABAD
(Special Original Jurisdiction)

MONDAY, THE SEVENTEENTH DAY OF AUGUST
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: 26851 OF 2026

Between:

Shaheen Educational Services Private Limited,, 16-8-933/1, Majestic Lane, New Malakpet, Hyderabad, Telangana - 500024 Represented by its Director, Abdul Haseeb, Aged about 31 years, S/o Abdul Qadeer, R/o 4-1-93, Noor Khan Taleem, Bidar, Karnataka, 585401

...PETITIONER

AND

1. The Assistant Commissioner of State Tax,, Malakpet-II Circle, Charminar Division, 11th Floor, south Wing, Gaganvihar Building, Nampally, Hyderabad-500 001.
2. The Assistant Commissioner of State Tax, Moosarabagh Circle, Charminar Division, 9th Floor, Gaganvihar Building, Nampally, Hyderabad-500 001
3. State of Telangana, Through Principal Secretary to Government, Revenue Department (Commercial Tax), Hyderabad, Telangana
4. The HDFC Bank Limited,, Naubad Branch-6946, Grd Floor, CMC No. 19-4-489-3, Karnataka 585404 Represented Bank Manager

...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 (i) The impugned Show Cause Notice in Form GST DRC-01 bearing Reference No. ZD3609250548670 dated 29.09.2025, bearing an

unverified digital signature, is invalid, non est and unenforceable in law, and consequently declare the impugned Order in Form GST DRC-07 bearing Reference No. ZD361225027412R dated 08.12.2025 as arbitrary, illegal, without jurisdiction, contrary to the provisions of the CGST/TGST Acts, violative of the principles of natural justice and Articles 14, 19(1)(g) and 265 of the Constitution of India, and consequently set aside the same, and pass such further or other order(s) as this Honourable Court may deem fit and proper in the circumstances of the case. (ii) The recovery notice in Form GST DRC-13 bearing Reference No. DRC-07 TRACKER/PBA/2026 dated 18.07.2026 issued by Respondent No.2 to Respondent No.4 is arbitrary, illegal, without jurisdiction and without authority of law and violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and consequently set aside the same and pass such further or other order(s) as this Honourable Court may deem fit and proper in the circumstances of the case. (iii) In the alternative, and without prejudice to the above, this Honourable Court may be pleased to permit the Petitioner to avail the statutory remedy of appeal against the impugned Order in Form GST DRC-07 bearing Reference No. ZD361225027412R dated 08.12.2025, by granting the Petitioner an appropriate opportunity to file the appeal, and direct the Respondent authorities not to initiate or continue any coercive recovery proceedings till such appeal is filed and considered in accordance with law.

I.A. NO: 1 OF 2026

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to suspend impugned demand notice in Form GST DRC-13 bearing Reference No. DRC-07 TRACKER/PBA2026 dated 18.07.2026 issued by the Respondent No.2 to Respondent No. 4.

I.A. NO: 2 OF 2026

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to stay

operation of impugned Order in Form GST DRC-07 bearing Reference No. ZD361225027412R dated 08-12-2025 passed by the Respondent No. 1.

Counsel for the Petitioner: SRI. NAGENDRA PRASAD

Counsel for the Respondents No 1 To 3: SRI K. SAI AKARSH, AGP REPRESENTING SRI SWAROOP OORILLA, SPECIAL GOVERNMENT PLEADER FOR STATE TAX

Counsel for the Respondent No.4: -----

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.26851 of 2026

Dated:17.08.2026

Between:

Shaheen Educational Services Private Limited.

...Petitioner

and

The Assistant Commissioner of State Tax,
Malakpet-II Circle, Charminar Division,
11th Floor, South Wing, Gaganvihar Building,
Nampally, Hyderabad,
and 3 others.

...Respondents

ORDER:

Learned counsel Sri Nagendra Prasad appears for the petitioner.

Sri K.Sai Akarsh, learned Assistant Government Pleader, representing Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, appears for respondents No.1 to 3.

2. The writ petition has been preferred against the show cause notice in Form GST DRC-01 dated 29.09.2025, the order in Form GST DRC-07 dated 08.12.2025 and the consequential recovery notice in Form GST DRC-13 dated 18.07.2026.

3. The petitioner has approached this court alleging that impugned show cause notice and the order are unsigned documents and they are not valid or authentic.

4. However, after some arguments, learned counsel for the petitioner seeks liberty to the petitioner to prefer an appeal against the impugned order. He submits that some delay might have been occurred in approaching the appellate authority and therefore, the appellate authority may be directed to consider it sympathetically.

5. Learned Assistant Government Pleader for State Tax submits that the petitioner was at liberty to prefer an appeal against the impugned order taking all the grounds as are available in law and on facts before the appellate authority in respect of the subject tax period.

6. However, upon hearing the learned counsel for the parties, since the petitioner seeks liberty to prefer an appeal, we do not wish to comment on the merits of the contentions raised by the parties.

7. We grant liberty to the petitioner to prefer an appeal within a period of two weeks with statutory pre-deposit and a delay condonation application. The petitioner may take all such grounds of law and facts in the memo of appeal as are available to it. Needless to say, the appellate authority would consider the question of delay taking into account the aforesaid facts and circumstances and if he is satisfied on the point of delay, proceed to decide the appeal on merits in accordance with law. During the period of two weeks within which the petitioner has to file the appeal, no coercive steps be taken against the petitioner pursuant to the impugned garnishee notice.

8. The writ petition is accordingly disposed of with the aforesaid liberty. There shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

SD/- L.VIJAYA LAXMI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Assistant Commissioner of State Tax , Malakpet-II Circle, Charminar Division, 11th Floor, south Wing, Gaganvihar Building. Nampally, Hyderabad-500 001.
2. The Assistant Commissioner of State Tax,, Moosarabagh Circle, Charminar Division, 9th Floor, Gaganvihar Building, Nampally, Hyderabad-500 001
3. The Principal Secretary to Government, Revenue Department (Commercial Tax), Hyderabad, State of Telangana.
4. The Bank Manager, HDFC Bank Limited,, Naubad Branch-6946, Grd Floor, CMC No. 19-4-489-3. Karnataka 585404 Represented Bank Manager
5. One CC to SRI. NAGENDRA PRASAD, Advocate [OPUC]

6. Two CCs to SRI SWAROOP OORILLA, SPECIAL GOVERNMENT PLEADER FOR STATE TAX, High Court for the State of Telangana, at Hyderabad [OUT]
7. Two CD Copies

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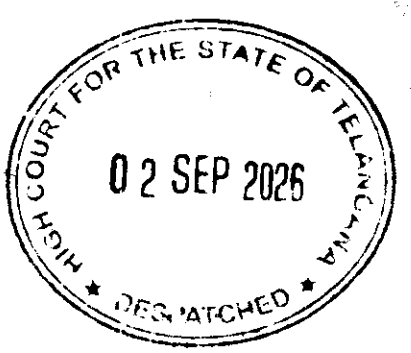
GJP

HIGH COURT

DATED: 17/08/2026

ORDER

WP.No.26851 of 2026



DISPOSING OF THE WRIT PETITION

WITHOUT COSTS

(10) NJT

24/8/26