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

FRIDAY, THE SEVENTH DAY OF AUGUST
TWO THOUSAND AND TWENTY SIX

PRESENT

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

WRIT PETITION NO: 25974 OF 2026

Between:

M/s Kodati Thirupathi Rao, rep by its Proprietor Mr Thirupathi Rao Kodati, S/o K. Samba Shiva Rao, Aged 49 Years, Occ: Business, # 11-23-1289, L B Nagar Warangal, Hanumakonda, Telangana 506002

...Petitioner

AND

1. The State Tax Officer, O/o Joint Commissioner (ST), Warangal Division Warangal.
2. The Assistant Commissioner (ST), Warangal Urban III Circle, Warangal Division Warangal.
3. The State of Telangana, Represented by its Principal Secretary (Revenue) Secretariat, Hyderabad
4. Union of India, rep by its Secretary, Ministry of Finance, Government of India, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi – 110 001

...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 or direction more particularly one in the nature of Writ of Mandamus declaring the impugned order dated 29.12.2025 passed by the 1st respondent in ref No. AD360925024458Q read with DRC-07 No.ZD361225109157K dated 29.12.2025 for the financial year 2021-22, as illegal unjustified.

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 petition, the High Court may be pleased to stay all further proceedings pursuant to the impugned order dated 29.12.2025 passed by the 1st respondent in ref No. AD360925024458Q read with DRC-07 No.ZD361225109157K dated 29.12.2025 for the financial year 2021-22 during the pendency of the ABOVE WP.

Counsel for the Petitioner: Sri. B. SRINIVAS

Counsel for the Respondent Nos.1 & 2: Sri. SWAROOP OORILLA, Special GP for State Tax

Counsel for the Respondent No.3: GP for Revenue

Counsel for the Respondent No.4: Sri. N. BHUJANGA RAO, Deputy Solicitor General of India

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.25974 OF 2026

DATED: 07.08.2026

Between:

M/s. Kodati Thirupathi Rao,
Rep., by its Proprietor, Mr. Thirupathi Rao Kodati,
Hanumakonda, Telangana.

... Petitioner

AND

The State Tax Officer,
O/o. Joint Commissioner (ST),
Warangal Division, Warangal and 3 others.

... Respondents

ORDER:

Heard Mr. B. Srinivas, learned counsel for the petitioner and Mr. Swaroop Oorilla, learned Special Government Pleader appears for State Tax.

2. The writ petition has been preferred against the assessment order and summary of the order in Form GST DRC-07, dated 29.12.2025 passed under Section 73 of the Central Goods and Services Tax Act, 2017, for the financial year 2021-22 by respondent No.1 imposing tax, interest and penalty on the petitioner.

3. The petitioner has approached this Court alleging that it has come to know about the liability only when it received a call from the department for recovery of the tax.

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 the appeal sympathetically.

5. Learned counsel for the respondent Department submits that the petitioner is at liberty to prefer an appeal against the impugned order taking all the grounds as are available to it 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. Therefore, 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 on 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 it is satisfied on the point of delay, proceed to decide the appeal on merits in accordance with law.

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

Miscellaneous applications, if any pending, shall stand closed.

SD/- P.C.SULEKHA DEVI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The State Tax Officer, 0/o Joint Commissioner (ST) Warangal Division Warangal
2. The Assistant Commissioner (ST), Warangal Urban III Circle Warangal Division,Warangal
3. The Principal Secretary (Revenue) Secretariat Hyderabad
4. The Secretary, Ministry of Finance, Government of India, 3rd Floor Jeevan Deep Building Sansad Marg New Delhi, Union of India
5. One CC to SRI. B. SRINIVAS, Advocate [OPUC]
6. One CC to SRI. N. BHUJANGA RAO, Deputy Solicitor General of India, Advocate [OPUC]
7. One CC to SRI. SWAROOP OORILLA, SPECIAL GP FOR STATE TAX, Advocate [OPUC]
8. Two CCs to GP FOR REVENUE, High Court for the State of Telangana at Hyderabad [OUT]
9. Two CD Copies

PSR

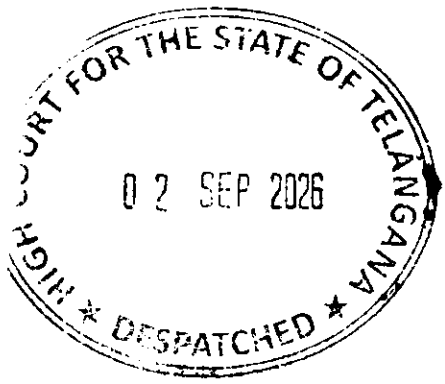
GJP

HIGH COURT

DATED: 07/08/2026

ORDER

WP.No.25974 of 2026



DISPOSING OF

THE WRIT PETITION

WITHOUT COSTS.

(12) NJT

24/8/26