IN THE HIGH COURT FOR THE STATE OF TELANGANA

AT HYDERABAD
(Special Original Jurisdiction)

WEDNESDAY, THE SECOND DAY OF SEPTEMBER
TWO THOUSAND AND TWENTY FIVE

PRESENT

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

WRIT PETITION NO: 28720 OF 2026

Between:

Medi Point Medical and General Store,, 9-4-136/47/A, Beside Azan International School, Samta Colony, Tolichowki, Hyderabad-500008 Rep by its Partner Mohd Nishad Uddin, S/o. Mohammed Nayeemuddin, R/o.H.No.9-11-247/51, Rati Gally, Jamali Darwaza, Golconda, Hyderabad-500008

...PETITIONER

AND

1. The State of Telangana,, Represented by its Principal Secretary, Revenue and Commercial Tax Department, Secretariat Buildings, Hyderabad-500022, Telangana State
2. The Assistant Commissiner (State Taxes), Office of the Assistant Commissioner Mehdipatnam-1 Circle, Charminar Division HYDERABAD-500028, Telangana State

...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 more in the nature of Writ of Mandamus declaring the action on the part of the Respondents, more particularly, the Respondent No.2 Assistant Commissioner (Sales Taxes) in issuing the Proceedings dt. 16/02/2022 purported to

have been issued under Section 73 of the SGST/CGST Act, 2017 whereby and whereunder, the demand proposed towards reversal of ITC on exempted supplies is sought to be withdrawn oblivious of the fact that the Petitioner is a wholesaler/ retailer in medical and general items which are essential for the daily use by a citizen, as being arbitrary, illegal and violative of Articles 14, 19 (1) (g), 21 and 300-A of the Constitution of India besides being against the principles of natural justice and fair play and consequently set aside the same and issue such other writ or order orders as deemed fit and proper in the circumstances of case.

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 dt. 16/02/2022 including the attachment sought for and the demand raised by the 2nd Respondent Assistant Commissioner (State Taxes) pursuant to the proceedings purported to have been issued under Section 73 of the SGST/CGST Act, 2017, pending disposal of the Writ Petition, in the interest of justice.

Counsel for the Petitioner: Ms P. SWETHA, REPRESENTS SRI. SAFDAR MIRZA

Counsel for the Respondents: SRI K. SAI AKARSH, AGP FOR STATE TAX

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.28720 of 2026
(CNR.No.HBHC010589142026)

Dated: 02.09.2026

Between:

Medi Point Medical and General Store,
Rep. by its Partner Mohd. Nishad Uddin,
S/o. Mohammed Nayeemuddin.

...Petitioner

and

The State of Telangana
Represented by its Principal Secretary,
Revenue & Commercial Tax Department,
Secretariat Buildings, Hyderabad-500022,
Telangana State and another.

...Respondents

ORDER:

Ms. P. Swetha, learned counsel represents Mr. Safdar Mirza, learned counsel for the petitioner and Mr. K. Sai Akarsh, learned Assistant Government Pleader for State Tax appears for the respondents.

2. With the consent of parties, the Writ Petition is heard finally.

3. The Writ Petition has been preferred against show cause notice dated 16.02.2022, summary of show cause notice in Form GST DRC-01 dated 16.02.2022 and the Order dated 24.02.2025, passed under Section 73

of the Telangana State Goods and Services Tax Act, 2017 (for short, 'the Act'), for the tax period April, 2020 to March, 2021.

4. The petitioner has approached this Court alleging that the impugned proceedings under Section 73 of the Act have been initiated and concluded beyond the time limit prescribed under the Act and as such, they are barred by limitation.

5. 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.

6. Learned Assistant Government Pleader for State Tax submits that as per the notification extending the time limit, the cut-off date for passing adjudication order in respect of the tax period 2020-21 is 28.02.2025 and as such, challenge made to the impugned order on the ground that the same is barred by limitation, is not tenable. He, however, 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.

7. However, upon hearing 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.

8. 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 it is satisfied on the point of delay, proceed to decide the appeal on merits in accordance with law.

9. 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/- AHMED ABDULLAH KHAN
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Principal Secretary, Revenue and Commercial Tax Department, State of Telangana, Secretariat Buildings, Hyderabad-500022, Telangana State
2. The Assistant Commissiner (State Taxes), Office of the Assistant Commissioner Mehdipatnam-1 Circle, Charminar Division HYDERABAD-500028, Telangana State.
3. One CC to SRI. SAFDAR MIRZA, Advocate [OPUC]
4. Two CCs to GP FOR STATE TAX, High Court for the State of Telangana, at Hyderabad [OUT]
5. Two CD Copies

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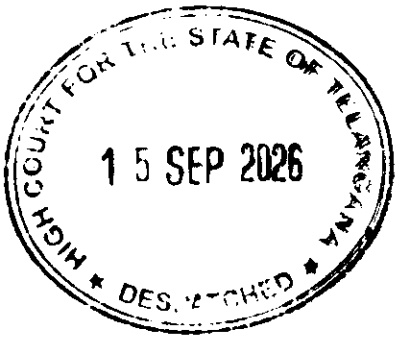
TKS

HIGH COURT

DATED: 02/09/2025

ORDER

WP.No.28720 of 2026



DISPOSING OF THE WRIT PETITION WITHOUT COSTS

8 copies

T.P

11/09/25