

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

**MONDAY, THE TWENTY FIRST DAY OF APRIL
TWO THOUSAND AND TWENTY FIVE**

PRESENT

**THE HONOURABLE THE ACTING CHIEF JUSTICE SUJOY PAUL
AND
THE HONOURABLE SMT JUSTICE RENUKA YARA**

WRIT PETITION NO: 10474 OF 2025

Between:

M/s. New Jaya Plywood, Having address at 4-3-61/1/3 and 4, Bhukatapur, Beside Aryabhatta School, Adilabad, Telangana- 504001, Represented by its Proprietor, Mr. Makadia Ashwin Kumar, aged about 62 years, 4-1-76, Kumar Pet, Adilabad, Telangana- 504 001

...PETITIONER

AND

1. The Superintendent of Central Tax, H. No.6-10-86/8/1, 2nd Floor, Bhukatapur, Adilabad- 504001
2. Union of India, Ministry of Finance, Represented by its Secretary, North Block, New Delhi-110 001
3. Union Bank, (Erstwhile Andhra Bank) Represented by its Manager, GMR Towers, Cinema Road, Adilabad

...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

- (i) declaring un signed Show cause notice in Form DRC 01 vide Ref no. DRC01_254542 dated 19.12.2023 and an unsigned impugned Summary Order in DRC-07 vide ref. no. ZD3603240153170 dated 12.03.2024 both issued by the 1st Respondent under the provisions of CGST/TGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction and Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside any action taken pursuant thereto

and pass such further or other order(s) as this Hon'ble Court may deem fit and proper in the circumstances of the case.

- (ii) declare the Form DRC 13 dated 06.02.2025 issued by Respondent No. 1 as without authority of law and violative of articles 14, 19(1)(g), 21 and 265 of the Constitution of India and consequently set aside the same.

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 stay operation of Form DRC 13 dated 06.02.2025 issued by the Respondent No.1 to Respondent No.3 and consequently allow the petitioner to operate their bank account.

IA NO: 2 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 stay of operation of an unsigned impugned Summary Order in DRC-07 vide ref. no. ZD3603240153170 dated 12.03.2024 issued by the Respondent No. 1 under CGST/TGST Acts, 2017 pending disposal of the above Writ Petition, as otherwise, the Petitioner will be put to severe loss and hardship.

**Counsel for the Petitioner: SRI M.UMASHANKAR, REP. FOR
SRI V.VEERESHAM**

**Counsel for the Respondent No.1: SRI DOMINIC FERNANDES,
Sr. SC FOR CBIC**

**Counsel for the Respondent No.2: SRI G.NARESH, REP. FOR
SRI A.KRANTI KUMAR REDDY**

The Court made the following: ORDER

THE HON'BLE THE ACTING CHIEF JUSTICE SUJOY PAUL

AND

THE HON'BLE SMT JUSTICE RENUKA YARA

WRIT PETITION No.10474 of 2025

ORDER: *(Per the Hon'ble the Acting Chief Justice Sujoy Paul)*

Sri M.Umashankar, learned counsel representing Sri V.Veeresham, learned counsel for the petitioner; Sri Dominic Fernandes, learned Senior Standing Counsel for CBIC, for respondent No.1 and Sri G.Naresh, learned counsel representing Sri A.Kranthi Kumar Reddy, learned counsel for respondent No.2.

2. With the consent finally heard.

3. Learned counsel for the petitioner, at the outset, submits that the petitioner is ready and willing to avail the statutory alternative remedy against the Order-in-Original, dated 12.03.2024, (O.I.O.), which came to his notice when bank attachment had taken place and he enquired about the matter. Before that O.I.O appears to have been served on an employee who was already terminated by the petitioner. The petitioner is ready to avail the remedy of appeal and he is also ready to fulfill the requirement of pre-deposit. His appeal may be directed to be decided on merits.

4. His prayer is formally opposed by learned Senior Standing Counsel for CBIC.
5. We have heard the parties.
6. The petitioner has prayed for innocuous relief of availing the alternative remedy and also willing to fulfill the requirement of pre-deposit.
7. Considering the aforesaid, we deem it proper to permit the petitioner to avail the said remedy. If the petitioner prefers an appeal and fulfills the requirement of pre-deposit within three weeks from today, the Appellate Authority shall consider and decide it on merits and it shall not be thrown overboard on the ground of delay.
8. Accordingly, the Writ Petition is **disposed of**, without expressing any opinion on the merits of the case. There shall be no order as to costs.

Interlocutory applications, if any pending, shall stand closed.

//TRUE COPY//

SD/-A. SRINIVASA REDDY
ASSISTANT REGISTRAR

SECTION OFFICER

To,

1. The Superintendent of Central Tax, H. No.6-10-86/8/1, 2nd Floor, Bhukatapur, Adilabad- 504001
2. The Secretary, Ministry of Finance, North Block, New Delhi, Union of India- 110 001
3. The Manager, Union Bank, (Erstwhile Andhra Bank) GMR Towers, Cinema Road, Adilabad
4. One CC to SRI V VEERESHAM, Advocate [OPUC]
5. One CC to SRI A KRANTI KUMAR REDDY, Advocate [OPUC]

6. One CC to SRI DOMINIC FERNANDES, Sr. SC FOR CBIC [OPUC]

7. Two CD Copies

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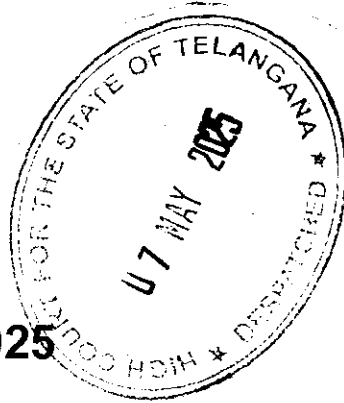
KJR

HIGH COURT

DATED:21/04/2025

ORDER

WP.No.10474 of 2025



**DISPOSING OF THE WRIT PETITION,
WITHOUT COSTS**

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Kpr
29/4/25