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

TUESDAY, THE SEVENTH DAY OF OCTOBER
TWO THOUSAND AND TWENTY FIVE

PRESENT

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

WRIT PETITION NO: 30377 OF 2025

Between:

M/s.Rama Kanchi Sarees, 21-1-661/217, Rikab Gunj Circle - 3, Pathergatti Hyderabad - 500 002, State of Telangana. Rep by its Proprietor Dinesh Prakash Revalli.

...PETITIONER

AND

1. The Superindent of Central Tax, Gunfoundry - 1 Range, Abids GST Division, 1St Floor, H.No.5-8-196 to 2017 and 207/A, Akhira Shikhara Plaza, Jusbagh, Nampally, Hyderabad - 500 001 State of Telangana.
2. The Assistant Commissioner of Central Tax, Himayath Nagar GST Division, H-No.3-6-436/1 to 438/1, 1St Floor, Naspur House, Himayathnagar Main Road, Hyderabad - 500 029.
3. The Branch Manager, HDFC Bank Ltd., Charminar, No.21-7-802/803 1St Floor, Silver Oak Plaza, Rikabgunj, Opp High Court Gate No.7, Hyderabad-530002.
4. The Union of India, Rep. by its Secretary, Ministry of Finance, North Block, New Delhi -110 011.

...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 Writ of of Mandamus or any other appropriate Writ or order or direction declaring the action of the 1st Respondent in passing the Order-in-Original dated 13/08/2024 exparte, without issuing. show cause notice dated 29/05/2024, without serving any personal hearing notices, without even serving the Order-in-Original, prior to issuance of Garnishee Notice in Form GST DRC-13 dated 14/08/2025 by the 2 Respondent to the 3rd Respondent of the Petitioner's

Bank, without issuing a statutory prior notice as per Rule 142 (1A) of the CGST SGST Rules,2017 and without DIN in Summary of the Order dated 13/04/2024 in Form GST DRC-07, without signature and barred by limitation as per sub-section (2) of section 73 of the CGST/SGST Acts, 2017 and more particularly the amended sub-section (5) of section 16 of CGST/SGST Acts. 2017 was inserted by Finance Act (No. 2), Act 2024, dated 16/08/2024 applies to the Petitioner, there may not question of liability of alleged tax, penalty and interest, as arbitrary, contrary to the provisions of the CGST / SGST Acts. 2017 and Rules there to and also in violation of Principles of Natural Justice and Rule of Law and consequently set aside the Order-in-Original dated 13/08/2024 and Summary of the Order in GST DRC-07 dated 13/08/2024 as null and/void.

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 suspend the operation of Order-in-Original dated 13/08/2024 passed by the 1St Respondent for the tax period 2019-20 under the IGST/CGST/SGST Acts, 2017 and Summery of the Order in Form GST DRC-07 dated 13/08/2024, pending disposal of the above Writ Petition, as otherwise, the Petitioner will be put to severe loss and hardship.

IA NO: 2 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of petition, the High Court may be pleased to direct the 2nd Respondent to revoke the Garnishee Notice in Form GST DRC-13, dated 14/08/2025 issued to the 3rd Respondent on 21/08/2025, pending disposal of the Writ Petition, as otherwise, the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner : SRI SHAIK JEELANI BASHA
Counsel for the Respondent No.1,2: SRI D.RAGHAVENDRA RAO (SENIOR SC FOR CBIC)
Counsel for the Respondent No.3 : --
Counsel for the Respondent No.4 : SRI ANGOTHU NEHRU, SC FOR CENTRAL GOVT.

The Court made the following: ORDER

THE HON'BLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH

AND

THE HON'BLE SRI JUSTICE G.M.MOHIUDDIN

Writ Petition No.30377 of 2025

ORDER:

Heard Mr.Shaik Jeelani Basha, learned counsel for the petitioner, Mr.D.Raghavendra Rao, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs for respondent No.1 appearing through virtual mode and Mr.Angothu Nehru, learned Central Government Standing Counsel for respondent No.4.

2. The Writ Petition is filed with the following prayer:

> "For the reasons stated in the accompanying affidavit filed in support of the Writ Petition, it is prayed that the Hon'ble Court may be pleased to issue Writ of Mandamus or any other appropriate Writ or order or direction declaring the action of the 1st Respondent in passing the Order-in-Original dated 13.08.2024 *ex parte* without issuing show cause notice dated 29.05.2024 without serving any personal hearing notices without even serving the Order-in-Original prior to issuance of Garnishee Notice in Form GST DRC-13 dated 14.08.2025 by the 2nd Respondent to the 3rd Respondent of the Petitioner's Bank, without issuing a statutory prior notice as per Rule 142 (1A) of the CGST/SGST Rules, 2017 and without DIN in Summary of

the Order dated 13.08.2024 in Form GST DRC-07, without signature and barred by limitation as per sub-section (2) of section 73 of the CGST/SGST Acts, 2017 and more particularly the amended sub-section (5) of section 16 of CGST/SGST Acts, 2017 was inserted by Finance Act (No.2), Act 2024, dated 16.08.2024 applies to the Petitioner there may not question of liability of alleged tax, penalty and interest, as arbitrary contrary to the provisions of the CGST / SGST Acts, 2017 and Rules there to and also in violation of Principles of Natural Justice and Rule of Law and consequently set aside the Order-in-Original dated 13.08.2024 and Summary of the Order in GST DRC-07 dated 13.08.2024 as null and void and pass such other Order or Orders, as the Hon'ble Court may deem fit and proper in the circumstances of the case."

3. The petitioner has also preferred an appeal against the Order-in-Original dated 13.08.2024 before the appellate authority with statutory pre-deposit, which is pending.

4. In view of the pendency of the statutory appeal, we are not inclined to entertain the instant Writ Petition. The petitioner, if so aggrieved by the order that may be passed by the appellate authority, may have liberty to assail the said order in the appropriate proceedings.

5. Accordingly, the instant Writ Petition is dismissed. There shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

SD/- G. JYOTHI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Superindent of Central Tax, Gunfoundry - 1 Range, Abids GST Division, 1St Floor, H.No.5-8-196 to 2017 and 207/A, Akhira Shikhara Plaza, Jusbagh, Nampally, Hyderabad - 500 001 State of Telangana.
2. The Assistant Commissioner of Central Tax, Himayath Nagar GST Division, H-No.3-6-436/1 to 438/1, 1St Floor, Naspur House, Himayathnagar Main Road, Hyderabad - 500 029.
3. The Secretary, Ministry of Finance, Union of India, North Block, New Delhi - 110 011.
4. One CC to SRI SHAIK JEELANI BASHA, Advocate. [OPUC]
5. One CC to SRI D.RAGHAVENDRA RAO (SC FOR CBIC). [OPUC]
6. One CC to SRI ANOGOTHU NEHRU (SC FOR CENTRAL GOVT.) [OPUC]
7. Two CD Copies.

BSK
LS

HIGH COURT

DATED:07/10/2025

ORDER

WP.No.30377 of 2025

DISPOSING OF THE WRIT PETITION WITHOUT COSTS

9 copies
12/11/25