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

FRIDAY, THE TWELFTH DAY OF DECEMBER
TWO THOUSAND AND TWENTY FIVE

**PRESENT**

**THE HON'BLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH**
**AND**
**THE HON'BLE SRI JUSTICE G.M. MOHIUDDIN**

**<u>WRIT PETITION NO: 38216 OF 2025</u>**

**Between:**

Dubbaiah Kothapalli, Proprietor of M/s.Sri Sadguru Tyres, 1-15.2, Old Bus Stand Road, Dharmaram, Peddapalli. State of Telangana.

**...PETITIONER**

**AND**

1. The Superintendent, Karimnagar Rural Circle, Karimnagar, State of Telangana.
2. The Union of India, Rep. by its Secretary, Ministry of Finance, North Block, New Delhi - 110 001.
3. The Central Board of Indirect Taxes and Customs, Rep. by its Chairman, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi - 100 001.
4. The Branch Manager, State Bank of Hyderabad, Now State Bank of India (SBI), Dharmapuri, Karimnagar - 505 425.

**...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 Mandamus or any other appropriate Writ or Order or Direction declaring:

(1) the action of the 1st Respondent in passing the Order, dated 14.04.2025, the Summary of the Order in Form GST DRC-07, dated 14.04.2025 and the Order-in-Original, dated 27.02.2025 (anti-dated), uploading the same on

14.04.2025 in the GST Portal, is patently barred by limitation and null and void ab initio;

(2) the action of the 1st Respondent in passing the Order, dated 14.04.2025, the Summary of the Order in Form GST DRC-07, dated 14.04.2025 and the Order-in-Original, dated 27.02.2025, levying Tax and Penalty, for the tax period 2020-21 under the CGST/SGST Act 2017, without any signature of the Officer concerned either physical or digital in the Order, dated 14.04.2025, the Summary of the Order, dated 14.04.2025 and Summary of Show Cause Notice in Form GST DRC-01, dated 22.11.2024, are not valid in the eye of law;

(3) the action of the 1st Respondent in issuing Notices and passing the Orders, without generating DIN in the Notices and Orders, for the tax period 2020-21 under the CGST/SGST Act 2017, is contrary to Circular No.128/47/2019-GST, dated 23.12.2019 and the judgment of the Hon'ble Supreme Court of India in W.P.(Civil) No.320 of 2022, dated 18.07.2022, are not valid and consequently set aside the Order, dated 14.04.2025, the Summary of the Order in Form GST DRC-07, dated 14.04.2025 and the Order-in-Original, dated 27.02.2025 passed by the 1st Respondent as null and void.

**<u>IA NO: 1 OF 2025</u>**

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 the Order, dated 14.04.2025, the Summary of the Order in Form GST DRC-07, dated 14.04.2025 and the Order-in-Original, dated 27.02.2025 passed by the 1st Respondent, for the tax period 2020-21 under the

CGST/SGST Act 2017, 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 the petition, the High Court may be pleased to direct the 1st Respondent to revoke the Garnishee Notice, dated 31.10.2025 issued to the 4th Respondent, for the tax period 2020-21 under the CGST/SGST Act 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 MOHAMMED RAFI**

**Counsel for the Respondents No.1 & 3: SRI DOMINIC FERNANDES, SENIOR S.C. FOR CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS**

**Counsel for the Respondent No.2: SRI N. BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA**

**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.38216 of 2025**

**Dated:12.12.2025**

**Between:**

Dubbaiah Kothapalli

**...Petitioner**

**and**

The Superintendent,
Karimnagar Rural Circle,
Karimnagar, State of Telangana,
and three others.

**...Respondents**

**ORDER:**

Learned counsel Sri Mohammed Rafi appears for the petitioner.

Sri Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC), appears for respondents No.1 and 3.

Learned counsel Sri Kalvala Sanjeev, representing learned counsel Sri N.Bhujanga Rao, learned Deputy Solicitor General of India, appears for respondent No.2.

2. The writ petition has been preferred against the order-in-original dated 27.02.2025 along with summary of order in Form GST DRC-07 dated 14.04.2025 passed under Section 73 of the Central Goods and Services Tax Act, 2017, for the tax period 2020-2021 imposing the tax, penalty and interest.

3. The petitioner has approached this Court alleging that he has come to know about the liability only upon the issuance of the garnishee notice in Form GST DRC-13 on 31.10.2025 for attachment of his bank account (Annexure P.8).

4. However, after some arguments, learned counsel for the petitioner seeks liberty to the petitioner to prefer an appeal against the order-in-original. He submits that some delay might have been occurred in approaching the

appellate authority and therefore, he may be directed to consider it sympathetically.

5. Learned Senior Standing Counsel for CBIC submits that the petitioner was at liberty to prefer an appeal against the order-in-original and DRC-07 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. If the petitioner prefers an appeal within a period of two weeks with statutory pre-deposit, the learned appellate authority would consider it in accordance with law also keeping into consideration that he has been pursuing the writ remedy before this Court in the meantime as well. The petitioner will be at liberty to take all the grounds in law and on facts before the appellate authority. 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. However, there shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

**SD/-T. SRINIVASA REDDY**
**ASSISTANT REGISTRAR**

**//TRUE COPY//**

**SECTION OFFICER**

**To**

1. The Superintendent, Karimnagar Rural Circle, Karimnagar, State of Telangana.
2. The Secretary, Ministry of Finance, Union of India, North Block, New Delhi - 110 001.
3. The Chairman, Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes and Customs, North Block, Central Secretariat, New Delhi - 100 001.
4. The Branch Manager, State Bank of Hyderabad, Now State Bank of India (SBI), Dharmapuri, Karimnagar - 505 425.
5. One CC to SRI MOHAMMED RAFI, Advocate [OPUC]
6. One CC to SRI DOMINIC FERNANDES, Senior S.C. for Central Board of Indirect Taxes and Customs [OPUC]
7. One CC to SRI N. BHUJANGA RAO, Deputy Solicitor General of India [OPUC]
8. Two CD Copies

MP
BS

HIGH COURT

DATED:12/12/2025

HIGH COURT FOR THE STATE OF TELANGANA
24 JAN 2026
DESPATCHED

ORDER

WP.No.38216 of 2025

DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

10 copies
31/12/25