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

WEDNESDAY,THE TWENTY FIRST DAY OF JANUARY
TWO THOUSAND AND TWENTY SIX

PRESENT

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

WRIT PETITION NO: 1587 OF 2026

Between:

M/s Vinayaka Restaurant and Bar, R/o. 1-4-62/1, Somidi Road, Kazipet, Hanumakonda, Telangana, 506004. Represented by its Proprietor, Mr. Madhava Reddy Boddireddy, S/o Mr. Boddi Reddy.

...PETITIONER

AND

1. The Assistant Commissioner (ST), Warangal-Urban 3 Warangal Division, H.No. 23-1-163/1, 4th Floor, Behind Vishal Mart, Hunter Road, Hanamkonda, Hanamkonda District, Pin - 506001.
2. The Assistant Commissioner (ST), Warangal-Urban 2 Warangal Division, H.No, 23-1-163/1, Behind Vishal Mart, Hunter Road, Hanamkonda, Hanamkonda District, Pin - 506001.
3. State of Telangana, Represented by its Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Hyderabad.
4. The Branch Manager, Kotak Mahindra Bank Limited, Kazipet Madikonda Branch, H. No. 24-7-244/6/1, Main Road, Near NIT, Ramakrishna Colony, Waddepalle, Kazipet, Warangal - 506001, Telangana

...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 of Mandamus or any other appropriate Writ, Order or Direction. a) the Show cause notice, Summary of show cause notice in Form GST DRC-01, dated 15.11.2021, and undated Attachment to Form GST DRC-01, issued by the 1st Respondent, under the provisions of the Telangana Goods and Services Tax Act, 2017, for the tax per/od 2017 - 18, as uploaded in the GST web portal, b) the order u/s 73 of the Goods and Services Tax Act, 2017, Summary of the Order in Form GST DRC-07, dated 29.12.2023, and Attachment to Form GST DRC-07, passed by the 1st Respondent, under the provisions of the Telangana

Goods and Services Tax Act, 2017, for the tax period 2017 - 18, as uploaded in the GST web portal, c) the Notice, vide GST DRC - 13, dated 15.11.2025, (not served on the Petitioner), issued by the 2nd Respondent to the 4th Respondent, attaching the bank account and of the Petitioner, are issued without any authority of law, and are arbitrary, apart from being violative of articles 14, 19(1)(g) and 265 of the Constitution of India, in the interests of justices

IA 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, including any recovery, pursuant to the order u/s 73 of the Goods and Services Tax Act, 2017, Summary of the Order in Form GST DRC-07, dated 29.12.2023 and Attachment to Form GST DRC-07, passed by the 1st Respondent, under the provisions of the Telangana Goods and Services Tax Act, 2017, for the tax period 2017 - 18, as uploaded in the GST web portal, pending disposal of the above Writ Petition

Counsel for the Petitioner: SRI. SRINARAYAN TOSHNIWAL

Counsel for the Respondent Nos. 1to3: SRI K. SAI AKARSH AGP REP
SRI SWAROOP OORILLA,
SPECIAL GOVT PLEADER
FOR STATE TAX

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.1587 of 2026

Dated: 21.01.2026

Between:

M/s. Vinayaka Restaurant & Bar

...Petitioner

and

The Assistant Commissioner (ST),
Warangal-Urban 3, Warangal Division,
H.No.23-1-163/1, 4th Floor, Behind Vishal Mart,
Hunter Road, Hanamkonda,
Hanamkonda District, Pin – 506 001,
and 3 others.

...Respondents

ORDER:

Learned counsel Sri Srinarayan Toshniwal appears for the petitioner.

Sri K.Sai Akarsh, learned Assistant Government Pleader, representing Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, appears for respondents No.1 to 3.

2. Petitioner has assailed the show cause notice dated 15.11.2021 along with attachment to the show cause notice in Form DRC-01 and the impugned order under Section 73 of the General Goods and Services Tax Act, 2017 (for short 'the Act') dated 29.12.2023 along with attachment proceedings on the ground that the notice or the summary of the order were not authenticated with physical signature or digital signature as per Rule 142 read with 26(3) of the Central Goods and Services Tax Rules, 2017. The petitioner contends that it became aware of the impugned show cause notice and the consequential impugned order only when a lien had been placed on its bank account freezing it. The matter relates to the tax liability for the period 2017-2018. Therefore, the petitioner has filed the present writ petition challenging the impugned show cause notice and the impugned consequential order.

3. Learned Assistant Government Pleader appearing for respondents No.1 to 3 has, at the outset, opposed the prayer on the ground that the challenge to the impugned show cause notice and the consequential

order is belated. He submits that the instant Writ Petition should not be entertained in view of the principles laid down in **Assistant Commissioner (CT) LTU, Kakinada, v. Glaxo Smith Kline Consumer Health Care Limited**[1].

4. Learned counsel for the petitioner therefore seeks liberty to the petitioner to approach the appellate authority with a delay condonation application. He submits that the appellate authority may be directed to consider the question of delay sympathetically in view of the reasons explained in the delay condonation application.

5. Having regard to the facts and circumstances as noted above, this Court is not inclined to enter into the merits of the issue as the petitioner is being allowed liberty to approach the appellate authority. The petitioner may approach the appellate authority within a period of two (2) weeks with a delay condonation application and statutory pre-deposit. It is open for the petitioner to take all such grounds in law and on facts in the appeal. Needless to say, the appellate authority would consider the question of delay and if he is satisfied with the reasons explained in the delay condonation application, he shall decide the case on merits.

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[1] (2020) 19 SCC 681

6. The instant Writ Petition is disposed of accordingly. There shall be no order as to costs.

Miscellaneous applications, if any pending, shall stand closed.

Sd/-M.OSMAN ALI BAIG
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Assistant Commissioner (ST), Warangal-Urban 3 Warangal Division, H.No. 23-1-163/1, 4th Floor, Behind Vishal Mart, Hunter Road, Hanamkonda, Hanamkonda District, Pin - 506001.
2. The Assistant Commissioner (ST), Warangal-Urban 2 Warangal Division, H.No, 23-1-163/1, Behind Vishal Mart, Hunter Road, Hanamkonda, Hanamkonda District, Pin - 506001.
3. The Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Hyderabad.
4. The Branch Manager, Kotak Mahindra Bank Limited, Kazipet Madikonda Branch, H. No. 24-7-244/6/1, Main Road, Near NIT, Ramakrishna Colony, Waddepalle, Kazipet, Warangal - 506001, Telangana
5. One CC to SRI. SRINARAYAN TOSHNIWAL, Advocate [OPUC]
6. Two CCs to SPECIAL GOVERNMENT PLEADER FOR STATE TAX, High Court for the State of Telangana, at Hyderabad [OUT]
7. Two CD Copies

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PMK

HIGH COURT

DATED:21/01/2026

ORDER

WP.No.1587 of 2026

DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

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MT
29/1/26