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

FRIDAY, THE THIRTEENTH DAY OF FEBRUARY
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: 4395 OF 2026

Between:

M/s. Rondeyvoo Eurasia, rep. by its Proprietor, Mr. Katakam Bharath Veer, #2-1-427, 1st RK Nilyam, 4, Nallakunta, Hyderabad, Telangana-500 044.

...PETITIONER

AND

1. Assistant Commissioner (ST), Vidyanagar Circle, Secunderabad Division, Hyderabad.
2. State of Telangana, rep. by its Secretary to Government (Revenue) CT-II, State Tax / Commercial Taxes Department, Secretariat, Hyderabad.
3. The Manager, IDFC First Bank, Paradise branch, Hyderabad.
4. The Manager, ICICI Bank, Kompally Branch, Hyderabad

...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 or order or direction by setting aside the impugned show cause notice dated 24.5.2025 and impugned order dated 1.12.2025 issued by the 1St Respondent for the tax period April, 2021 to March, 2022 without having any signatures as illegal and contrary to the provisions under the Central Goods and Service Tax Act, 2017 and the Telangana Goods and Services Tax Act, 2017.

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 grant stay of all further proceedings pursuant to the impugned order dated 1.12.2025 issued by the 1st Respondent for the tax period April, 2021 to March, 2022 under the Central Goods and Service Tax Act, 2017 and the Telangana Goods and Services Tax Act, 2017 pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

IA NO: 2 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 declare that the recovery proceedings initiated vide notice in Form GST DRC-13 dated 22.1.2026, by the 1St Respondent as illegal and direct the 1st Respondent to revoke the notice issued basing on the Petitioner's PAN to the 3rd and 4th Respondents, pending disposal of the writ petition.

Counsel for the Petitioner: SRI K.P.AMARNATH REDDY

Counsel for the Respondent No.1 & 2: SRI SWAROOP OORILLA,
SPL. GP 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.4395 of 2026

DATED: 13.02.2026

Between:

M/s. Rondeyvoo Eurasia,
Rep. By its Proprietor, Mr. Katakam Bharath Veer,
2-1-427, 1st, RK Nilyam, 4, Nallakunta,
Hyderabad, Telangana-500 044.

... Petitioner

AND

Assistant Commissioner (ST),
Vidyanagar Circle, Secunderabad Division,
Hyderabad & 3 others

... Respondents

ORDER:

Heard Mr. K.P.Amarnath Reddy, learned counsel appearing for the petitioner and Mr. Swaroop Oorilla, learned Special Government Pleader for State Tax appearing for respondent Nos.1 and 2.

2. Writ petition is prayed for the following relief:

"For the reasons stated in the accompanying affidavit, it is prayed that the Hon'ble Court may be pleased to issue a Writ of Mandamus or any other appropriate writ or order or direction by setting aside the impugned show cause notice dated 24.5.2025 and impugned order dated 1.12.2025 issued by the 1st Respondent for the tax period April, 2021 to March, 2022 without having any signatures as illegal and contrary to the provisions under the

Central Goods and Service Tax Act, 2017 and the Telangana Goods and Services Tax Act, 2017, and pass such other order or orders as the Hon'ble Court may deem fit and proper in the circumstances of the case."

3. Petitioner has assailed the show cause notice dated 24.05.2025 along with attachment to the show cause notice in Form DRC-01 and the impugned order under Section 73 of the Telangana Goods and Services Tax Act, 2017 (for short 'the TGST Act') dated 01.12.2025 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 April, 2021 to March, 2022. Therefore, the petitioner has filed the present writ petition challenging the impugned show cause notice and the impugned consequential order.

4. Learned Special Government Pleader for State Tax appearing for respondent Nos.1 and 2 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 notice in Form GST DRC-13 dated 22.01.2026 does not relate to the tax period April, 2021 to March, 2022 in respect of the proceedings/order-in-original which are under challenge. He further 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].

5. 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. However, he submits the notice in Form GST DRC-13 dated 22.01.2026 has marked a *lien* on the petitioner's accounts in both the Banks, respondent Nos.3 and 4 for an amount of Rs.12,44,710/- as tax, interest and penalty payable under the provisions of the TGST Act which is impermissible in view of the decision rendered by the erstwhile High Court of Andhra Pradesh in the case of **Mcdowell and Company Limited v. Commercial Tax Officer**[2].

6. 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 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

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[1] (2020) 19 SCC 681
[2] (1995) 21 APSTJ 49

reasons explained in the delay condonation application, he shall decide the case on merits. It would also be open for the petitioner to make an application before the appellate authority to lift the *lien* on the undertaking of the petitioner to pay the amount indicated in the notice in Form GST DRC-13 dated 22.01.2026. The appellate authority would take a decision on this request as well.

7. 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/-A.H.S. GOWRI SHANKAR
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Assistant Commissioner (ST), Vidyanagar Circle, Secunderabad Division, Hyderabad.
2. The Secretary to Government (Revenue) CT-H, State Tax / Commercial Taxes Department, Secretariat, Hyderabad, State of Telangana.
3. The Manager, IDFC First Bank, Paradise branch, Hyderabad.
4. The Manager, ICICI Bank, Kompally Branch, Hyderabad
5. One CC to SRI K.P.AMARNATH REDDY, Advocate [OPUC]
6. Two CCs to SRI SWAROOP OORILLA, SPL. GP FOR STATE TAX, High Court for the State of Telangana at Hyderabad [OUT]
7. Two CD Copies

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BS
pmg.

HIGH COURT

DATED: 13/02/2026

HIGH COURT FOR THE STATE OF TELANGANA
27 FEB 2026
★ DESPATCHED ★

ORDER

WP.No.4395 of 2026

DISPOSING OF THE WRIT PETITION,
WITHOUT COSTS

10 Pmer
26/2/26