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

MONDAY, THE FIFTH DAY OF JANUARY
TWO THOUSAND AND TWENTY SIX

PRESENT

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

WRIT PETITION NO: 40683 OF 2025

Between:

M/s. Omega Technologies, 3-5-1090/4/B/1, Laxmi Colony, Narayanaguda, Hyderabad, Telangana-500029, Telangana. Rep. by its, Proprietor, Mr. Lakshminarayana Mandarapu

...PETITIONER

AND

1. Superintendent (Central Tax), Himayatnagar-1 Range, H.No.3-6-436/1 to 438/1, 1st Floor, Naspur House, Himayatnagar, Hyderabad-500029.
2. The Assistant Commissioner (Central Tax), H.No.3-6-436/1 to 438/1, 1st Floor, Naspur House, Himayatnagar, Hyderabad-500029.
3. The Union of India, Rep. by its Secretary, Ministry of Finance, North Block, New Delhi - 110 001.
4. The Bank Manager, HDFC Bank, RTC X Roads 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 Writ of Mandamus or any other appropriate Writ or Order or Direction declaring, the action of the Pt Respondent in issuing assessment Order, dated 28.08.2024 and the Summary of the Order in Form GST DRC-07, dated 28.08.2024 levying IGST/CGST/SGST under Section 73(10) of the CGST/SGST Acts, 2017, for the tax period 2019-20, without any signature of the officer concerned in the Notice in Form GST DRC-01 dated 04.03.2024 and Order dated 28.08.2024 and Summary of the Orders in Form GST DRC-07 dated 28.08.2024 and not being heard by the Petitioner, as arbitrary, contrary to the provisions of the IGST/CGST/SGST Acts 2017, and contrary to the Article 14, 19(2)(g), 21 and 265 of Constitution of India and consequently set-aside the Order of the 1st Respondent dated 28.08.2024 passed for the tax period 2019-20 as null and void, not valid in the eye of law.

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 the Order, dated 28.08.2024, Summary of the Order in Form GST DRC-07, dated 28.08.2024 issued by the 1St Respondent, for the tax period 2019-20 under the IGST/CGST/SGST Acts, 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 2nd Respondent to revoke the Notice to third person issued under Section 79 (1) (c) in Form GST DRC-13 dated 28.10.2025 to the 4th Respondent forthwith, pending disposal of the above 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 Respondents No.1 & 2: SRI D. RAGHAVENDRA RAO, SENIOR S.C. FOR CBIC

Counsel for the Respondent No.3: SRI B. MUKHERJEE, REPRESENTING 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.40683 of 2025

Dated: 05.01.2026

Between:

M/s. Omega Technologies,
Hyderabad rep. by its Proprietor
Mr. Lakshminarayana Mandarapu

...Petitioner

and

Superintendent (Central Tax)
Himayatnagar-1 Range,
Hyderabad and 3 others

...Respondents

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 (CBIC) appearing for respondents No.1 and 2 and Mr. B.Mukherjee, learned counsel representing Mr. N.Bhujanga Rao, learned Deputy Solicitor General of India for respondents No.3 and 4.

2. This Writ Petition has been preferred against the Order-in-Original dated 28.08.2024 along with summary of order in Form GST DRC-07 dated 28.08.2024, passed under Section 73 of the Central

Goods and Services Tax Act, 2017, for the tax period 2019-2020 imposing the tax, penalty and interest.

3. The petitioner has approached this Court alleging that it has come to know about the liability only upon issuance of the garnishee notice in Form GST DRC-13 on 28.10.2025 for attachment of its Bank account (Annexure P.3).

4. However, after some arguments, learned counsel for the petitioner seeks liberty to the petitioner to prefer an appeal against the Order-in-Original dated 28.08.2024. He submits that some delay might have been occurred in approaching the appellate authority and therefore, the appellate authority 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 Form GST DRC-07, taking all the grounds as are available on facts and in law before the appellate authority in respect of the subject tax period.

6. However, upon hearing 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 along with delay condonation application and statutory pre-deposit within a period of two weeks, the learned appellate authority would consider it in accordance with law, also taking into consideration that petitioner 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 on facts and in law before the appellate authority.

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/-M. JAWAHAR REDDY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Superintendent (Central Tax), Himayatnagar-1 Range, H.No.3-6-436/1 to 438/1, 1st Floor, Naspur House, Himayatnagar, Hyderabad-500029.
2. The Assistant Commissioner (Central Tax), H.No.3-6-436/1 to 438/1, 1st Floor, Naspur House, Himayatnagar, Hyderabad-500029.
3. The Secretary, Ministry of Finance, Union of India, North Block, New Delhi - 110 001.
4. The Bank Manager, HDFC Bank, RTC X Roads branch, Hyderabad.
5. One CC to SRI SHAIK JEELANI BASHA, Advocate [OPUC]
6. One CC to SRI D. RAGHAVENDRA RAO, Senior S.C. for CBIC [OPUC]
7. One CC to SRI N. BHUJANGA RAO, Deputy Solicitor General of India [OPUC]
8. Two CD Copies

MP
BS

HIGH COURT

DATED:05/01/2026

ORDER

WP.No.40683 of 2025

DISPOSING OF THE WRIT PETITION

WITHOUT COSTS

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NT
11/2/26