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

TUESDAY, THE THIRD 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: 938 OF 2026

Between:

M/s. Talla Associates, Plot No.71, Uma Nagar, Medchal, Medchal-Malkajgiri District, State of Telangana Rep. by its Proprietor Mr.Akash Talla, aged about 28 years.

...PETITIONER

AND

1. The Assistant Commissioner of Central Tax, Medchal Division, Medchal Commissionerate, 8-2-77/3, Adithya Towers, Sri Sai Enclave, Old Bowenpally, Secunderabad - 500 011.
2. The Union of India, Rep. by its Secretary, Ministry of Finance, North Block, New Delhi - 110 001.
3. The Branch Manager, Canara Bank, Plot No.94, Chandra Nagar Colony, Main Road, Medchal- 501 401, Medchal-Malkajgiri District.

...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 Pt Respondent in passing the Summary of the Order in Form GST DRC-07, dated 08.03.2024 and the Order-in-Original, dated 05.03.2024, levying Tax and Penalty under Section 73 of the CGST/SGST Acts 2017, without any signature of the Officer concerned either physically or digitally in the Summary of the Order, dated 08.03.2024, is not valid in the eye of law,

(2) the action of the 1St Respondent in issuing the Summary of the Order in Form GST DRC-07, dated 08.03.2024 and the Order-in-Original, dated 05.03.2024, without serving Show Cause Notice to the Petitioner and without serving any Personal Hearing Notice to the Petitioner, is in violation of Principles of Natural Justice and Rule of Law,

(3) the action of the 1st Respondent in issuing Notices and passing the Orders, without generating DIN in the Notices and Orders as per Circular No.128/47/2019-GST, dated 23.12.2019 and as per W.P.No.320 of 2022, dated 18.07.2022 of the Honble Supreme Court, are not valid and consequently set aside the Summary of the Order in Form GST DRC-07, dated 08.03.2024 and the Order-in-Original, dated 05.03.2024 passed by the 1st Respondent, for the tax period 2018-19, as null and void.

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 Suspend the operation of the Summary of the Order in Form GST DRC-07, dated 08.03.2024 and the Order-in-Original, dated 05.03.2024 passed by the 1st Respondent, for the tax period 2018-19 under the 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: 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 direct the 1st Respondent, to revoke the Garnishee Notice dated 17.01.2025 in Form GST DRC-19 - Notice a third person under Section 79 (1) (c) of the CGST / SGST Acts, 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. SHAIK JEELANI BASHA

Counsel for the Respondent No 1: SRI DOMINIC FERNANDES
(senior standing counsel for CBIC)

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

Counsel for the Respondent No 3: ----

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. 938 of 2026

DATED : 03.02.2026

Between:

M/s. Talla Associates

... Petitioner

AND

**The Assistant Commissioner of Central Tax,
Medchal Division, Secunderabad and two others**

... Respondents

ORDER:

Sri Shaik Jeelani Basha, learned counsel appears for petitioner, virtually.

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

2. The instant Writ Petition has been preferred against the Order-In-Original dated 05.03.2024 along with Summary of the order in Form GST DRC - 07 dated 08.03.2024 passed under Section 73 of the Central Goods and Services Tax Act, 2017, for the tax period from April, 2018, to March, 2019, imposing tax, interest and penalty upon the petitioner.

3. The petitioner has approached this Court alleging that it has come to know about the liability only upon the issuance of the garnishee notice in Form GST DRC-13 on 17.01.2025 for attachment of its bank account (Annexure P.1).

4. However, after some arguments, learned counsel for the petitioner seeks liberty to the petitioner to prefer an appeal against the impugned 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 is at liberty to prefer an appeal against the Order-In-Original and Summary of the order in Form GST DRC - 07 taking all the grounds as are available to it 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 and by taking into consideration that it 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 an appeal, no coercive steps be taken against the petitioner pursuant to the impugned garnishee notice.

8. The instant Writ Petition is disposed of with the aforesaid liberty. There shall be no order as to costs.

Miscellaneous applications, if any pending, shall stand closed.

SD/-A. SRINIVASA REDDY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Assistant Commissioner of Central Tax, Medchal Division, Medchal Commissionerate, 8-2-77/3, Adithya Towers, Sri Sai Enclave, Old Bowenpally, Secunderabad - 500 011.
2. The Secretary, Ministry of Finance, Union of India, North Block, New Delhi - 110 001.
3. The Branch Manager, Canara Bank, Plot No.94, Chandra Nagar Colony, Main Road, Medchal- 501 401, Medchal-Malkajgiri District
4. One CC to SRI SHAIK JEELANI BASHA, Advocate [OPUC]

5. One CC to SRI DOMINIC FERNANDES (senior standing counsel for CBIC) [OPUC]

6. One CC to SRI N. BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA , [OPUC]

7. Two CD Copies

   DAN

BS

HIGH COURT

DATED:03/02/2026

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

ORDER

WP.No.938 of 2026

DISPOSING OF THE WRIT PETITION

WITHOUT COSTS

9

NT
13/2/26.