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

THURSDAY, THE FIFTH DAY OF MARCH
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: 6553 OF 2026

Between:

M/s. Poddaturi Rajeshwar, 1-2-241, Gunj, Yadadri, Telangana - 508 116 Rep. By its Partner Sri. Prashanth Kumar Poddaturi, S/o. Late. Poddaturi Rajeshwar, Aged about 50 Years, R/o. Yadadri Bhuvanagiri District, Telangana.

...PETITIONER

AND

1. The Assistant Commissioner, (Enforcement) HOD Division, Telangana.
2. The Deputy Commissioner (ST), Enforcement -II HOD Unit, Telangana.
3. The Branch Manager, Union Bank of India, Bhongiri Branch, Yadadri Bhuvanagiri District, Telangana.
4. The Branch Manager, ICICI Bank, Bhongiri Branch, Yadadri Bhuvanagiri District, Telangana.
5. State of Telangana, Rep by its Principal Secretary, Revenue (CT) Department, Saifabad, Hyderabad 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 an appropriate writ, order or direction particularly in the nature of Writ of MANDAMUS declaring the unsigned impugned Order dated 10-07-2023 passed under section 73 of GST Act 2017 for the assessment year 2017-18 by the 1st Respondent and subsequently attachment proceedings passed in DRC-01 penalty dated 29-09-2023 levying demand of Rs. 19,32,467.36 with penalty of Rs. 96,623/- CGST and Rs. 96,623/- SGST as illegal, arbitrary, unjust, improper, without jurisdiction and authority of law, not maintainable in the eye of law, in not following the principles of natural , violative of articles 14. 19(1)(g), 21, 265 and 300-A of the Constitution of India and consequently set aside the same.

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 of all further proceedings including recovery of tax, interest and penalty pursuant to the impugned assessment order dated 10-07-2023 and its consequential penalty DRC-01 dated 29-09-2023 pending disposal of the writ petition.

Counsel for the Petitioner: SRI GANESH BHUJANGA RAO VADDURI
Counsel for the Respondent Nos.1,2 & 5: SRI K.SAI AKARSH, AGP appears FOR SRI SWAROOP OORILLA, GP FOR STATE TAX
Counsel for the Respondent No.4: SRI SYED SIDDIQHA FOR SRI G.KALYAN CHAKRAVARTHY, ADVOCATE
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. 6553 of 2026

DATED : 05.03.2026

Between:

M/s. Poddaturi Rajeshwar ... **Petitioner**

AND

The Assistant Commissioner (Enforcement),
HOD Division,
Telangana and four others ... **Respondents**

ORDER:

Sri V. Ganesh Bhujangarao, learned counsel appears for petitioner.

Sri K. Sai Akarsh, learned Assistant Government Pleader appears for Sri Swaroop Oorilla, learned Government Pleader for State Tax, for respondent Nos.1, 2 and 5.

Sri Syed Siddiqha, learned counsel appears for Sri G. Kalyan Chakravarthy, learned counsel for respondent No.4.

2. The instant Writ Petition has been preferred with the *following prayer:*

"For the reasons stated in the accompanying affidavit, the Petitioner prays that the Hon'ble Court may be pleased to issue an appropriate writ, order or direction particularly in the nature of Writ of MANDAMUS declaring the unsigned impugned Order dated 10.07.2023 passed under section 73 of GST Act 2017 for the assessment year 2017-18 by the 1st Respondent and subsequently attachment proceedings passed in DRC-01 penalty dated 29.09.2023 levying demand of Rs.19,32,467.36 with penalty of Rs.96,623/- CGST and Rs.96,623/- SGST as illegal, arbitrary, unjust, improper, without jurisdiction and authority of law, not maintainable in the eye of law, in not following the principles of natural, violative of articles 14, 19(1)(g), 21, 265 and 300-A of the Constitution of India and consequently set aside the same."

3. Learned counsel for the petitioner submits that the bankers have been threatening to attach the bank accounts for proposed recovery. Therefore, the petitioner has approached this Court in the present Writ Petition. Learned counsel for the petitioner submits that the petitioner may be allowed to approach the appellate authority to challenge the order dated 10.07.2023.

4. Learned counsel for the Revenue submits that the instant Writ Petition has been filed more than 2½ years after passing of the impugned order. The prayer in this Writ Petition is hit by the ratio rendered by the Apex Court in **Assistant**

Commissioner (CT) LTU, Kakinada v. Glaxo Smith Kline Consumer Health Care Limited[1]**.** Therefore, the case may not be entertained.

5. Having considered the submissions of the learned counsel for the parties, we are not inclined to entertain the instant Writ petition assailing the impugned order dated 10.07.2023 in view of the ratio in **Glaxo Smith Kline Consumer Health Care Limited** (supra). It is up to the petitioner to approach the statutory authority if permissible in law against the impugned order.

The instant Writ Petition is accordingly dismissed. There shall be no order as to costs.

Miscellaneous applications, if any pending, shall stand closed.

1(2020) 19 SCC 681

SD/- A. SREENIVASA REDDY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. One CC to SRI GANESH BHUJANGA RAO VADDURI, Advocate [OPUC]
2. One CC to SRI SWAROOP OORILLA, GP FOR ST [OPUC]
3. One CC to SRI G.KALYAN CHAKRAVARTHY, Advocate [OPUC]
4. Two CD Copies

PSK.
GJP

HIGH COURT

DATED:05/03/2026

ORDER

WP.No.6553 of 2026

DISMISSING THE WRIT PETITION
WITHOUT COSTS

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12/3/26