[3488]

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

TUESDAY, THE SEVENTEENTH DAY OF FEBRUARY
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: 4743 OF 2026

Between:

M/s. Rondeyvoo Eurasia, Rep. by its Proprietor, Mr. Katakam Bharath Veer, 2-1-427, Ist, 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 notices dated 31.05.2022 and 03.06.2024 along with the notices in Form GST DRC-01 vide Ref.Nos.ZD3605220238695 dated 31.5.2022 and ZD3606240096758 dated 3.6.2024 along with impugned orders dated 13/8/2024 and 20.1.2026 along with proceedings in Form GST DRC-07 vide Ref.No.ZD360824041525B dated 13.8.2024 issued by the 1st Respondent for the tax period April, 2019 to March, 2020 without having any signatures as illegal, without jurisdiction and contrary to the record and also to provisions under the Central Goods and Service Tax Act, 2017 and the Telangana Goods and Services Tax Act, 2017, and void in absence of non-compliance of Rule 142(1A) of the Central Goods and Service Tax Rules, 2017 and Telangana Goods and Services Tax Rules, 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 13.8.2024 along with proceeding in Form GST DRC-07 vide Ref.No.ZD360824041525B dated 13.8.2024 issued by the 1st Respondent for the tax period April, 2019 to March, 2020 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.

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

**Counsel for the Respondents No.1 & 2: SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT PLEADER FOR STATE TAX**

Counsel for the Respondents No.3 & 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. 4743 of 2026

DATED : 17.02.2026

Between:

M/s. Rondeyvoo Eurasia

... Petitioner

AND

Assistant Commissioner (ST),
Vidyanagar Circle, Secunderabad and three others

... Respondents

ORDER:

Sri K.P. Amarnath Reddy, learned counsel appears for petitioner.

Sri Swaroop Oorilla, learned Special Government Pleader for State Tax appears for respondent Nos.1 and 2.

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

> "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 notices dated 31.5.2022 and 03.06.2024 along with the notices in Form GST DRC-01 *vide* Ref.No.ZD3605220238695 dated 31.5.2022 and ZD3606240096758 dated 3.6.2024 along with impugned orders dated 13.8.2024 & 20.1.2026 along with proceedings in FORM GST DRC-07 vide Ref.No.ZD360824041525B dated 13.8.2024 issued by the 1st respondent for the tax period April, 2019 to March, 2020

without having any signatures as illegal, without jurisdiction and contrary to the record and also to provisions under the Central Goods and Service Tax Act, 2017 and the Telangana Goods and Services Tax Act, 2017, and void in absence of non-compliance of Rule 142(1A) of the Central Goods and Service Tax Rules, 2017 and Telangana Goods and Services Tax Rules, 2017."

3. Learned counsel for the parties, during the course of hearing, fairly submit that the issue involved in this Writ Petition has already been considered by this Court in W.P.No.1963 of 2026 which was disposed of *vide* order dated 03.02.2026 and the said order squarely covers the present Writ Petition as well.

4. The relevant portion of the said order dated 03.02.2026 passed in W.P.No.1963 of 2026 reads as under:

"3. Learned counsel for the State Tax, on instructions, submits that the petitioner should approach respondent No.1, Deputy Commissioner STU-1, Saroornagar Division, Hyderabad, for rectification of the impugned orders.

4. Learned counsel for the petitioner therefore seeks liberty to file an application for rectification under Section 161 of the Goods and Services Tax Act, 2017, in respect of the impugned orders dated 30.12.2025 and 31.12.2025 relatable to the tax period from April, 2021, to March, 2022. Let such application be filed within a period of two (2) weeks. On such application being filed, respondent No.1 would take a decision in

> accordance with law within three (3) weeks thereafter, after affording an opportunity of hearing.
>
> 5. The instant Writ Petition is disposed of with the aforesaid liberty. There shall be no order as to costs."

5. In view of the consensus arrived at, this Writ Petition is also disposed of in terms of the order dated 03.02.2026 passed in W.P.No.1963 of 2026. During the period of two weeks within which the petitioner has to file rectification application, no coercive steps be taken against the petitioner pursuant to the impugned garnishee notice. However, there shall be no order as to costs.

Miscellaneous applications, if any pending, shall stand closed.

SD/-M. JAWAHAR REDDY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Assistant Commissioner (ST), Vidyanagar Circle, Secunderabad Division, Hyderabad.
2. The Secretary to Government (Revenue) CT-II, State Tax / Commercial Taxes Department, State of Telangana, Secretariat, Hyderabad
3. One CC to SRI K. P. AMARNATH REDDY, Advocate [OPUC]
4. Two CCs to SRI SWAROOP OORILLA, Special Government Pleader for State Tax, High Court for the State of Telangana at Hyderabad. [OUT]
5. Two CD Copies

MP
BS

HIGH COURT
DATED:17/02/2026

HIGH COURT FOR THE STATE OF TELANGANA
23 MAR 2026
★ DESPATCHED ★

ORDER

WP.No.4743 of 2026

DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

8

kpr
3/3/26