

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

**TUESDAY, THE TENTH 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: 7142 OF 2026

Between:

M/s Karthikeya Traders, H.No 8-7-165, Gourishankar Complex, Station Road, Hanumakonda, Telangana, 506002 Represented by his Partner Sri Gayapu Helender Reddy, S/o. Aga Reddy, Aged about 62 years, R/o 16-3-1030, Vidyannagar Colony, Warangal, Telangana -506002

...PETITIONER

AND

1. The Assistant Commissioner (ST), Warangal Urban-III Circle, Hyderabad Rural Division, H.No. 23-6-163/1, 4th Floor, CTO Complex, Hunter Road, Warangal 506002.
2. The Branch Manager, Kotak Mahindra Bank, 8-9-32 To 33/1, Chowrasta, Station Road, Warangal.
3. State of Telangana, Through Principal Secretary to Government, Revenue Department (Commercial Tax), 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 a writ, order, or direction more particularly one in the nature of a Writ of Mandamus declaring that

- i. Impugned SCN bearing Ref. No. ZD360124032438L dated 26-01-2024 and impugned order in Form DRC-07 bearing Ref. No. ZD360424019924B dated 14-04-2024, passed u/s 73 of the CGST and TGST Act, 2017 are invalid in the eyes of the law and are also void, arbitrary, illegal, without jurisdiction, violative of the principles of natural

justice apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India. and to consequently set aside the same.

- ii. Impugned demand notice dated 29-11-2025 passed by the Respondent No. 1 under the provisions of CGST/TGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction, violative of the principles of natural justice apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India.

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 suspend impugned demand notice dated. 29-11-2025 issued by the Respondent No.1.

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 stay operation of impugned Order in Form DRC-07 bearing Ref. No. ZD360424019924B dated 14-04-2024 passed by the Respondent No. 1.

Counsel for the Petitioner: SRI V.NAGENDRA PRASAD

**Counsel for the Respondent Nos.1 & 3: SRI SWAROOP OORILLA,
SPECIAL GP FOR STATE TAX**

Counsel for the Respondent No.2: - - -

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.7142 of 2026

Dated: 10.03.2026

Between:

M/s. Karthikeya Traders

...Petitioner

and

The Assistant Commissioner (ST),
Warangal Urban-III Circle, Hyderabad Rural Division,
H.No.23-6-163/1, 4th Floor, CTO Complex,
Hunter Road, Warangal – 506 002,
and 2 others.

...Respondents

ORDER:

Learned counsel Sri V.Nagendra Prasad appears for the
petitioner.

Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, appears for respondents No.1 and 3.

2. The writ petition has been preferred against the show cause notice dated 26.01.2024 and the order in Form DRC-07 dated 14.04.2024 passed under Section 73 of the Central Goods and Services Tax Act, 2017 and Telangana Goods and Services Tax Act, 2017, for the tax period April 2018 to March 2019.
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 29.11.2025 for attachment of its bank account. It is also alleged that the impugned orders are unsigned.
4. However, after some arguments, learned counsel for the petitioner seeks liberty to the petitioner to prefer an appeal against the impugned order. 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 Special Government Pleader for State Tax submits that the impugned order is digitally signed and therefore, the plea of

unsigned is not sustainable. He further submits that the petitioner was at liberty to prefer an appeal against the impugned order taking all the grounds as are available 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. We grant liberty to the petitioner to prefer an appeal within a period of two weeks with statutory pre-deposit and a delay condonation application. The petitioner may take all such grounds of law and facts in the memo of appeal as are available to it. Needless to say, the appellate authority would consider the question of delay sympathetically taking into account the aforesaid facts and circumstances and if he is satisfied on the point of delay, proceed to decide the appeal on merits in accordance with law. During the period of two weeks within which the petitioner has to file the appeal, no coercive steps be taken against the petitioner pursuant to the impugned garnishee notice.

8. The writ petition is accordingly disposed of with the aforesaid liberty. There shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

SD/-A. SRINIVASA REDDY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Assistant Commissioner (ST), Warangal Urban-III Circle, Hyderabad Rural Division, H.No. 23-6-163/1, 4th Floor, CTO Complex, Hunter Road, Warangal 506002.
2. The Branch Manager, Kotak Mahindra Bank, 8-9-32 To 33/1, Chowrasta, Station Road, Warangal.
3. The Principal Secretary to Government, Revenue Department (Commercial Tax), Hyderabad, Telangana
4. One CC to SRI NAGENDRA PRASAD, Advocate [OPUC]
5. Two CCs to SRI SWAROOP OORILLA, SPECIAL GP FOR STATE TAX, High Court for the State of Telangana at Hyderabad . [OUT]
6. Two CD Copies

PMK
BS

HIGH COURT

DATED:10/03/2026

ORDER

WP.No.7142 of 2026



**DISPOSING OF THE WRIT PETITION
WITHOUT COSTS**

⑨
MBL
20/3