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: 6862 OF 2026

Between:

M/s. VIJAYRAJ MANUFACTURERS, (Proprietorship concern), Represented by its Proprietor Smt. S. Vijaya Madhavi, GSTIN. 36BMZPD5394L1Z4, Having its place of business at. First Floor, Plot No. 86, RTC Colony, Tirumalgherry, Secunderabad, Medchal-Malkajgiri District, Telangana - 500015.

...PETITIONER

AND

1. The Union of India, Rep. by its Secretary, Ministry of Finance, North Block, New Delhi - 110001.
2. The Chief Commissioner of Central Goods and Services Tax, Telangana Zone, Hyderabad. Having its Office at GST Bhavan, L.B. Stadium Road, Basheerbagh, Hyderabad - 500004.
3. The Assistant Commissioner of Central Goods and Services Tax, Malkajgiri Division, Having its Office at H.No. 8-2-77/3 and 4, Aditya Towers, Sri Sai Encalve, Old Bowenpally, Secunderabad - 500011.
4. The Superintendent of Central Tax, Range-III, Malkajgiri Division, Medchal Commissionerate, Having its office at Plot No. 16 and 21, Aditya Towers, Sri Sai Enclave, Near Checkpost, Bowenally, Secunderabad - 500011.
5. The Branch Manager, Union Bank, Defense Colony Branch, Sainikpuri, Secunderabad - 500094.

...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 pass order and orders one in the nature of Writ of Mandamus declaring the action of the respondents in issuing FORM GST DRC-13 dated 23.10.2025 and freezing the personal savings bank account of the petitioner bearing Savings Account No. 130710100024539 with Union Bank of India, Defense Colony Branch, IFSC Code. UBIN0813079, as illegal, arbitrary, unconstitutional and without jurisdiction, and consequently set aside the same, and direct the respondents to lift the attachment on my bank account forthwith.

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 restrain the respondents from taking coercive recovery steps., in pursuance of FORM GST DRC-13 dated 23.10.2025 issued by respondent No.3 pending disposal of the writ petition.

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 FORM GST DRC-13 dated 23.10.2025 issued by respondent No.3 pending disposal of the writ Petition.

Counsel for the Petitioner: SRI P.PRASHANT FOR SRI ANISH SAHGAL
Counsel for the Respondent No.1: SRI N.BHUJANGA RAO, Deputy Solicitor General of India
Counsel for the Respondent Nos.2 TO 4: SRI DOMINIC FERNANDES, SENIOR SC FOR CBIC
Counsel for the Respondent No.5: --

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.6862 of 2026

Dated: 10.03.2026

Between:

M/s. Vijayraj Manufacturers,
(Proprietorship concern)
Rep. by its Proprietor
Smt.S.Vijaya Madhavi
GSTIN: 36BMZPD5394L1Z4

...Petitioner

and

The Union of India
Rep. by its Secretary
Ministry of Finance North block,
New Delhi – 110001 and 4 others

...Respondents

Order:

Heard Mr. P.Prashant, learned counsel representing Mr. Anish Sahgal, learned counsel for the petitioner and Mr. Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC) appearing for respondents No.2 to 4.

2. In this Writ Petition, petitioner has questioned the action of respondent No.3 in issuing Form GST DRC-13 dated 23.10.2025 and freezing its bank account.

3. It is the case of the petitioner that for the financial year 2020-21, the monthly returns in Form GSTR-1 and Form GSTR-3B were submitted, but

due to clerical error, a debit note entry was reflected in Form GSTR-1 for the month of December 2020, despite there being no actual taxable supply or tax liability. Thereafter, the proceedings under Section 73 of the CGST Act have been initiated leading to issuance of show cause notice dated 17.10.2024 to the petitioner, who submitted a detailed reply on 17.12.2024. But without considering the same, the impugned Order-in-Original dated 18.02.2025 was passed by respondent No.4 confirming the alleged demand.

4. Learned counsel for the petitioner contends that even before expiry of the statutory appeal period, respondent No.3 has issued Form GST DRC-13 dated 23.10.2025.

5. Learned Senior Standing Counsel for CBIC submits that the petitioner is at liberty to prefer an appeal against the Order-in-Original dated 18.02.2025, taking all the grounds as are available in law and on facts before the appellate authority in respect of the subject tax period.

6. In view of the above submission of learned Senior Standing Counsel for CBIC, 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 taking into

account the aforesaid facts and circumstances and if he is satisfied with the grounds 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 dated 23.10.2025.

7. 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/- M. OSMAN ALI BAIG
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Secretary, Union of India, Ministry of Finance, North Block, New Delhi - 110001.
2. The Chief Commissioner of Central Goods and Services Tax, Telangana Zone, Hyderabad. Having its Office at GST Bhavan, L.B. Stadium Road, Basheerbagh, Hyderabad - 500004.
3. The Assistant Commissioner of Central Goods and Services Tax, Malkajgiri Division, Having its Office at H.No. 8-2-77/3 and 4, Aditya Towers, Sri Sai Encalve, Old Bowenpally, Secunderabad - 500011.
4. The Superintendent of Central Tax, Range-III, Malkajgiri Division, Medchal Commissionerate, Having its office at Plot No. 16 and 21, Aditya Towers, Sri Sai Enclave, Near Checkpost, Bowenally, Secunderabad - 500011.
5. The Branch Manager, Union Bank, Defense Colony Branch, Sainikpuri, Secunderabad - 500094.
6. One CC to SRI ANISH SAHGAL, Advocate [OPUC]
7. One CC to SRI N.BHUJANGA RAO, Deputy Solicitor General of India [OPUC]
8. One CC to SRI DOMINIC FERNANDES, SENIOR SC FOR CBIC [OPUC]
9. Two CD Copies

PSK.
GJP

HIGH COURT

DATED:10/03/2026

ORDER

WP.No.6862 of 2026

HIGH COURT FOR THE STATE OF TELANGANA
26 MAR 2026
DESPATCHED

DISPOSING OF THE WRIT PETITION WITHOUT COSTS

11

Kpr
26/3/26