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

THURSDAY, THE TWENTY SIXTH 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: 5937 OF 2026

Between:

New M A Wahab and Co, Represented by its Managing Partner Mohd Abdul Baseer, Aged 55 years, 11-13-196/4, Near Green Hills Colony, Dilsukhnagar, Hyderabad, Telangana, 500035

...PETITIONER

AND

1. The Superintendent of Central Tax, Gaddiannaram GST Range, 4th Floor, Sai Balaji Arcade, 2-3-908, Plot No.183 & 184, Sy.No.92, Co-operative Bank Colony, Nagole Village, Uppal (Mandal), Ranga Reddy District, Hyderabd - 500068
2. The Assistant Commissioner of Central Tax, Nagole GST Division, 1st Floor, Sai Balaji Arcade, 2-3-908, Plot No.183 & 184, Sy.No.92, Co-operative Bank Colony, Nagole Village, Uppal (Mandal), Ranga Reddy District, Hyderabd - 500068.
3. The Branch Manager, State Bank of India, 1st Floor, H-No-3-8- 418/1, Road No.4,Suryodaya Colony, Mansoorabad, LB Nagar, Hyderabad, Telangana - 500074.
4. Union of India, Represented by its Secretary, Department of Revenue, Ministry of Finance, North Block, New Delhi- 110001.

...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 direction or Order, more particularly in the nature of a writ of Mandamus or any other appropriate Writ, declaring the action of the first respondent in issuing / passing the Show Cause Notice accompanied by Summary in Form GST DRC 01, in Ref No.ZD361124034823L, dated 27.11.2024 and Order - in - Original accompanied by Summary in Form GST DRC - 07, Ref

No.ZD3602250855770, dated 27.02.2025, for the FY 2020-21, particularly Summary Orders in Form GST DRC - 01 and DRC - 07, uploaded in the GST portal without digital signature, which is contrary to the provisions of CGST Act and Rules, 2017 and the law laid down by the judicial pronouncement of this Hon'ble Court also in violation of Section 73(9) and Section 75(7) of the CGST Act, 2017 and in violation of principles of natural justice as void, illegal, arbitrary, and violative of Article 19(1)(g) and 300A 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 grant stay by restraining the first respondent, from initiating any action to recover the demands confirmed under the impugned order in Form GST DRC - 07, Ref No.No.ZD3602250855770, dated 27.02.2025, for FY 2020-21, pending disposal of this 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 the Garnishee Notice in Form GST DRC - 13, dated 05-12-2025, issued by the second respondent.

Counsel for the Petitioner: SRI PUPPALA BHARATH NANDAN

Counsel for the Respondent Nos.1 & 2: SRI DOMINIC FERNANDES, SENIOR STANDING COUNSEL FOR CBIC

Counsel for the Respondent No.4: M.S. ACHYUTH BHARTHWAJ

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. 5937 of 2026

DATED : 26.02.2026

Between:

New M A Wahab & Co.
Represented by its Managing Partner
Mohd Abdul Baseer

... Petitioner

AND

The Superintendent of Central Tax,
Gaddiannaram GST Range,
Ranga Reddy District, Hyderabad and three others

... Respondents

ORDER:

Sri P. Bharath Nandan, learned counsel appears for petitioner.

Sri Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC), appears for respondent Nos.1 and 2.

Sri M.S. Achyuth Bharthwaj, learned counsel appears for respondent No.4.

2. The instant Writ Petition has been preferred against the Order-In-Original dated 26.02.2025 along with Summary of the order in Form GST DRC - 07 dated 27.02.2025 passed under Section 73 of the Central Goods and Services Tax Act,

2017, for the tax period from April, 2020, to March, 2021, 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 dated 05.12.2025 for attachment of its bank account.

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. The petitioner may approach the appellate authority within a period of two (2) weeks with a delay condonation application and statutory pre-deposit. It is open for the petitioner to take all such grounds in law and on facts in the appeal. Needless to say, the appellate authority would consider the question of delay and if he is satisfied with the reasons explained in the delay condonation application, he shall decide the case on merits. 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/-P.C. SULEKHA DEVI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Superintendent of Central Tax, Gaddiannaram GST Range, 4th Floor, Sai Balaji Arcade, 2-3-908, Plot No.183 and 184, Sy.No.92, Co-operative Bank Colony, Nagole Village, Uppal (Mandal), Ranga Reddy District, Hyderabd – 500068

--contd--

2. The Assistant Commissioner of Central Tax, Nagole GST Division, 1st Floor, Sai Balaji Arcade, 2-3-908, Plot No.183 and 184, Sy.No.92, Co-operative Bank Colony, Nagole Village, Uppal (Mandal), Ranga Reddy District, Hyderabd - 500068.

3. The Branch Manager, State Bank of India, 1st Floor, H-No-3-8- 418/1, Road No.4,Suryodaya Colony, Mansoorabad, LB Nagar, Hyderabad, Telangana - 500074.

4. The Secretary, Union of India, Department of Revenue, Ministry of Finance, North Block, New Delhi- 110001.

5. One CC to SRI PUPPALA BHARATH NANDAN, Advocate [OPUC]

6. One CC to M.S.ACHYUTH BHARTHWAJ, Advocate [OPUC]

7. One CC to SRI DOMINIC FERNANDES, SENIOR STANDING COUNSEL FOR CBIC [OPUC]

8. Two CD Copies

PMK
BS
pma.

HIGH COURT

DATED:26/02/2026

ORDER

WP.No.5937 of 2026

HIGH COURT FOR THE STATE OF TELANGANA
2 6 MAR 2026
★ DESPATCHED ★

DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

10 PMG.
16/3/26.