[3488]

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

THURSDAY, THE TWELFTH 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: 4280 OF 2026

Between:

Mr. Imthiaz Ali Mohammed, Aged 42 years, Occ. Business, Proprietor of M/s.Mawa Medicals and Surgicals, Plot No.4P, H.No.1-7-20/1, Survey No.15/1, Hydershah Kote Village, Rajendra Nagar, Rangareddy District, Telangana-500091.

...PETITIONER

AND

1. Superindent of Central Tax, Shamshabad CGST Range, Shamshabad Division, Rangareddy GST Commissionarate, VIP Hills, Jaihind Enclave, Madhapur Hyderabad-500081.
2. The Assistant Commissioner of Central Tax, Shamshabad CGST Division, Rangareddy GST Commissionerate, VIP Hills, Jaihind Enclave, Madhapur Hyderabad-500081.
3. The Union of India, Rep. by its Secretary, Ministry of Finance, North Block, New Delhi-110 001.
4. The Branch Manager, HDFC Bank Ltd, D.No.8-1-300/2, Ground Floor, KREST, Besides International High School, Shaikpet, 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 Writ of Mandamus or any other appropriate Writ or Order or Direction declaring, the action of the 1st Respondent in issuing Order-in-Original dated 24.02.2025 and Summary of the Order in Form GST DRC-07, dated 25.02.2025 and Order issued under Section 74 of the CGST/SGST Acts, 2017, for the tax period 2020-21, as arbitrary, contrary to the provisions of the CGST/SGST Acts 2017, and against Article 14, 19(2)(g), 21 and 265 of Constitution of India and consequently set-aside the Order-in-Original of the 1st Respondent dated

24.02.2025 and Summery of the Order in Form GST DRC-07 dated 25.02.2025 as null and void, not valid in the eye of law.

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 the Operation of the Order-in-Original, dated 24.02.2025, Summary of the Order in Form GST DRC-07, dated 25.02.2025 issued by the I' Respondent, for the tax period 2020-21 under the CGST/SGST Acts, 2017, pending disposal of the above 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 Suspend the Garnishee Notice in Form GST DRC-13 dated 15.01.2026 issued by the 2nd Respondent to the Petitioner's Bank, 4th Respondent herein, pending disposal of the above Writ Petition, as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: SRI MOHAMMED RAFI, COUNSEL APPEARING FOR SRI SHAIK JEELANI BASHA

Counsel for the Respondents No.1 & 2: SRI DOMINIC FERNANDES, SENIOR S.C. FOR CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS

Counsel for the Respondent No.3: SRI N. BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.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.4280 of 2026

Dated: 12.02.2026

Between:

Mr. Imthiaz Ali Mohammed,
Proprietor of M/s Mawa Medicals and Surgicals,
Rajendra Nagar, Rangareddy District

...Petitioner

and

Superintendent of Central Tax
Shamshabad CGST Range, Shamshabad Division,
Rangareddy GST Commissionerate,
VIP Hills, Jaihind Enclave,
Madhapur, Hyderabad and others

...Respondents

Order:

Heard Mr. Mohammed Rafi, learned counsel appearing for Mr. Shaik Jeelani Basha, 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.1 and 2.

2. This Writ Petition is filed for the following relief:

> "to issue Writ of Mandamus or any other appropriate Writ or Order or Direction declaring the action of the 1st Respondent in issuing Order-in-Original dated 24.02.2025 and Summary of the Order in Form GST DRC-07 dated 25.02.2025 and Order issued under Section 74 of the CGST/SGST Acts, 2017, for the tax period 2020-21 as arbitrary, contrary to the provisions

> of the CGST/SGST Acts, 2017, and against Articles 14, 19(2)(g), 21 and 265 of Constitution of India and consequently set aside the Order-in-Original of the 1st Respondent dated 24.02.2025 and Summary of the Order in Form GST DRC-07 dated 25.02.2025 as null and void, not valid in the eye of law and pass such other order or orders as this Court may deem fit and proper in the circumstances of the case."

3. The petitioner has approached this Court alleging that he has come to know about the liability only upon the issuance of the garnishee notice in Form GST DRC-13 on 15.01.2026 for attachment of its bank account (Annexure P5).

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 was at liberty to prefer an appeal against the impugned order-in-original and summary of the order in Form GST DRC-07 taking all grounds as are available to it in law and on facts before the appellate authority in respect of the subject tax period.

6. Upon hearing 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. If the petitioner prefers an appeal within a period of two weeks with statutory pre-deposit along with a delay condonation application, the learned appellate authority would consider it in accordance with law also taking into consideration that it has been pursuing the writ remedy before this Court in the meantime as well. The petitioner will be at liberty to take all the grounds in law and on facts before the appellate authority. If the appellate authority is satisfied that the delay is explained, he would entertain the appeal on merits. 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 15.01.2026.

8. The Writ Petition is, accordingly, disposed of with the aforesaid liberty. However, there shall be no order as to costs.

As a sequel, miscellaneous petitions, pending if any, stand closed.

SD/-K.BHAVANI SWAMY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Superindent of Central Tax, Shamshabad CGST Range, Shamshabad Division, Rangareddy GST Commissionarate, VIP Hills, Jaihind Enclave, Madhapur Hyderabad-500081.
2. The Assistant Commissioner of Central Tax, Shamshabad CGST Division, Rangareddy GST Commissionerate, VIP Hills, Jaihind Enclave, Madhapur Hyderabad-500081.
3. The Secretary, Ministry of Finance, Union of India, North Block, New Delhi-110 001.
4. One CC to SRI SHAIK JEELANI BASHA, Advocate [OPUC]

5. One CC to SRI DOMINIC FERNANDES, Senior S.C. for Central Board of Indirect Taxes and Customs [OPUC]
6. One CC to SRI N. BHUJANGA RAO, Deputy Solicitor General of India [OPUC]
7. Two CD Copies

MP
BS

HIGH COURT

DATED:12/02/2026

ORDER

WP.No.4280 of 2026

DISPOSING OF THE WRIT PETITION WITHOUT COSTS

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NT
25/3/26