

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

TUESDAY, THE THIRTY FIRST 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: 9196 OF 2026

Between:

M/s. BTL Logistics Private Limited, GSTIN 36AAHCB2849J1ZF Having its Registered Office Plot No. C / Survey - 70/0, H.No.51/3, Near Electricity Dept., Curti, Ponda, Goa - 403 401 Rep. by its Authorized Signatory Sri. Vikram Singh

...PETITIONER

AND

1. The Assistant Commissioner of State Taxes, Fateh Nagar Circle, Hyderabad Rural Division, 3 Floor. Gaganvihar, Hyderabad
2. The Joint Commissioner of State Tax, Hyderabad Rural Division, 6th Floor. Gaganvihar, M.Road, Nampally, Hyderabad
3. The Commissioner of Commercial Taxes, Telangana State, @1st Floor, CCT Complex, Nampally, Hyderabad.
4. The State of Telangana, Rep. by its Principal Secretary, Revenue (Commercial Taxes) Department, Dr. B.R.Ambedkar Secretariat, 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 Certiorari quashing the Order dated 31.01.2025 passed by the 1st Respondent and declare the invocation of Section 74 as illegal, arbitrary, and without jurisdiction and direct lifting of the bank attachment imposed on the Petitioner Company's bank accounts, Restrain the Respondents from taking any coercive recovery steps pursuant to the impugned demand/seizure memo dated 05/08/2025 Grant consequential reliefs as deemed fit in the circumstances of the case.

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 Stay the operation of the Order dated 31.01.2025 and grant stay of all further recovery proceedings initiated by the Respondents, direct immediate defreezing of the Petitioner Companies bank accounts and grant ad-interim protection in the interest of justice.

Counsel for the Petitioner: SRI DR.M.DHANUNJAY NAIK

**Counsel for the Respondents: SRI SWAROOP OORILLA, SPL. GP FOR
STATE TAX**

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.9196 of 2026

DATED: 31.03.2026

Between:

M/s. BTL Logistics Private Limited
GSTIN: 36AAHCB2849J1ZF
Having its Registered Office:
@ Plot No.C/Survey-70/0,
H.No.51/3, Near Electricity Dept.,
Curti, Ponda, Goa-403 401,
Rep. by its Authorized Signatory
Sri Vikram Singh

... Petitioner

AND

The Assistant Commissioner of State Taxes,
Fateh Nagar Circle, Hyderabad Rural Division,
@ 3rd Floor, Gaganvihar, Nampally,
Hyderabad & 3 others

... Respondents

ORDER:

Heard Dr. M.Dhanunjay Naik, learned counsel appearing for the petitioner and Mr. Swaroop Oorilla, learned Special Government Pleader for State Tax appearing for the respondents.

2. The order-in-original dated 31.01.2025, which has been passed by respondent No.1 relating to assessment year 2017-18 has been assailed in the writ petition when the attachment notice has been issued upon the petitioner on 25.11.2025. Though the petitioner seems to have taken a plea that a rectification application was filed immediately after passing of the order-in-original, but no such rectification application is annexed to the writ petition. The petitioner has an adequate remedy of appeal which it has failed to avail.

3. Learned Special Government Pleader for State Tax appearing for the respondents has also submitted that there are averments in the writ petition that rectification application has been filed but there is no such application on record. Petitioner ought to have raised all grounds of challenge in fact and in law before the appellate authority.

4. In the facts and circumstances noted above and that there is no rectification application as such preferred by the petitioner, the issuance of the notice dated 25.11.2025 cannot be faulted. However, petitioner is allowed liberty to prefer an appeal within a period of two weeks with statutory pre-deposit and a delay condonation application. Petitioner may take all such grounds of law and fact in the memo of appeal. If the appellate authority is satisfied with the explanation for delay, he shall proceed to decide the appeal on merits. For a period of two weeks from today, no coercive steps be taken

pursuant to the attachment notice dated 25.11.2025. It is made clear that we have not made any comments on the merits of the case.

5. The Writ Petition is, accordingly, disposed of. However, there shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

SD/-MOHD. ISMAIL
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Assistant Commissioner of State Taxes, Fatch Nagar Circle, Hyderabad Rural Division, 3 Floor. Gaganvihar, Hyderabad.
2. The Joint Commissioner of State Tax, Hyderabad Rural Division, 6th Floor. Gaganvihar, M.Road, Nampally, Hyderabad.
3. The Commissioner of Commercial Taxes, Telangana State, @1st Floor, CCT Complex, Nampally, Hyderabad.
4. The Principal Secretary, Revenue (Commercial Taxes) Department, Dr. B. R. Ambedkar Secretariat, Hyderabad, State of Telangana.
5. One CC to SRI DR.M.DHANUNJAY NAIK, Advocate [OPUC]
6. One CC to SRI SWAROOP OORILLA, SPL. GP FOR STATE TAX [OPUC]
7. Two CD Copies

PSK.

bs

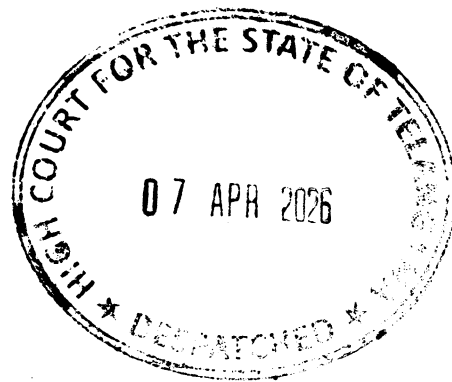
[Handwritten signature]

HIGH COURT

DATED:31/03/2026

ORDER

WP.No.9196 of 2026



**DISPOSING OF THE WRIT PETITION
WITHOUT COSTS**

⑨
lpr
4/4/26