[3488]

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

MONDAY, THE TWENTY THIRD 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: 8266 OF 2026

Between:

M/s. Sri Sai Thirumala Medical Hall, Rep. by its Proprietor, Sri Venu Gopal Puram, D.No. 8-2-68/A/1, Shivaji Nagar, Siddipet, Telangana - 502103.

...PETITIONER

AND

1. Union of India, rep. by its Secretary (Revenue), Ministry of Finance, North Block, New Delhi - 110001.
2. The Principal Commissioner of Central Tax, Medchal GST Commissionerate, Hyderabad, Telangana.
3. The Superintendent of Central Tax, (GST), Siddipet GST Range, Medchal Division, 4th Floor, H.No. 18-19-25, BJR Circle, Siddipet, Telangana - 502103.
4. The Assistant Commissioner of Central Tax (GST), Medchal CGST Division, H.No. 8-2-77/3 and 4th Floor, Sri Aditya Towers, Sri Sai Enclave, Old Bowenpally, Secunderabad -500011.
5. The Manager, Central Bank of India, No. 8-2-61, Bharat Nagar, Siddipet - 502103.

...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 an appropriate Writ. Order or Direction, particularly one in the nature of Writ of Mandamus. (i)Declaring the action of the 3rd respondent in passing the impugned Order-in-Original No.06/2023-24-Adjn (Supdt) GST dated 21.11.2023 along with an unsigned Summary of the Order in Form GST DRC 07 for the multiple assessment years i.e. A.Ys.2017-18 to 2019-20 of the Central Goods and Services Tax Act, 2017 as illegal, arbitrary, without jurisdiction and violative of principles of natural justice and set aside the same as the same is non-est in the eye of law, (ii)Declaring the action of the 4th respondent in issuing the Garnishee notice under Section 79(1)(c) of the Central Goods and Services Tax

Act, 2017 in FORM GST DRC-13 dated 05.02.2025 to the 5th respondent bank pursuant to the Order-in-Original No.06/2023-24-Adjn (Supdt) GST dated 21.11.2023 for the multiple assessment years i.e. A.Ys.2017-18 to 2019-20 issued by the Respondent No.3 as illegal, arbitrary, without jurisdiction and violative of principles of natural justice and set aside the same.

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 of all further proceedings pursuant to the Order-in-Original No.06/2023 -24-Adj n (Supdt) GST dated 21.11.2023 for the multiple assessment years i.e. A.Ys.2017-18 to 2019-20 issued by the Respondent No.3 and the Garnishee notice under Section 79(1)(c) of the Central Goods and Services Tax Act, 2017 ill FORM GST DRC-13 dated 05.02.2025 issued by the 4th respondent to the 5th respondent bank.

Counsel for the Petitioner: SRI S.V.BHARADWAJA FOR SRI K.LAXMA REDDY
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.8266 of 2026

DATED: 23.03.2026

Between:

M/s. Sri Sai Thirumala Medical Hall,
Rep. by its Proprietor, Sri Venu Gopal Puram,
D.No.8-2-68/A/1, Shivaji Nagar,
Siddipet, Telangana-502103.

... Petitioner

AND

Union of India,
Rep. by its Secretary (Revenue),
Ministry of Finance, North Block,
New Delhi – 110 001 & 4 others

... Respondents

ORDER:

Heard Mr. S.V.Bharadwaja, learned counsel representing Mr. K.Laxma Reddy, learned counsel appearing for the petitioner and Mr. Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC) appearing for respondent Nos.2 to 4.

2. The instant writ petition has been preferred with the following prayer:

"For the reasons stated in the accompanying affidavit, the petitioner herein prays that this Hon'ble Court may be pleased to issue an appropriate Writ, Order or Direction, particularly one in the nature of Writ of Mandamus:

(i) Declaring the action of the 3rd respondent in passing the impugned Order-in-Original No.06/2023-24-Adjn (Supdt) GST dated 21.11.2023 along with an unsigned Summary of the Order in Form GST DRC 07 for the multiple assessment years i.e. A.Ys.2017-18 to 2019-20 of the Central Goods and Services Tax Act, 2017 as illegal, arbitrary, without jurisdiction and violative of principles of natural justice and set aside the same as the same is non-est in the eye of law,

(ii) Declaring the action of the 4th respondent in issuing the Garnishee notice under Section 79(1)(c) of the Central Goods and Services Tax Act, 2017 in FORM GST DRC-13 dated 05.02.2025 to the 5th respondent bank pursuant to the Order-in-Original No.06/2023-24-Adjn (Supdt) GST dated 21.11.2023 for the multiple assessment years i.e. A.Ys.2017-18 to 2019-20 issued by the Respondent No.3 as illegal, arbitrary, without jurisdiction and violative of principles of natural justice and set aside the same:.

(iii) and pass such other order or orders as deem fit and proper in the circumstances of the case "

3. Learned counsel for the petitioner submits that the bankers have issued Form GST DRC-13 dated 05.02.2025 to attach the bank accounts for proposed recovery. Therefore, the petitioner has approached this Court in the present writ petition. Learned counsel for the petitioner further submits that the petitioner may be allowed to approach the appellate authority to challenge the order dated 21.11.2023.

4. Learned Senior Standing Counsel for CBIC submits that the instant writ petition has been filed more than 2 years after passing of the impugned order. The prayer in this writ petition is hit by the ratio rendered by the Apex Court in **Assistant Commissioner (CT) LTU, Kakinada v. Glaxo Smith Kline Consumer Health Care Limited**[1]. Therefore, the case may not be entertained.

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[1] (2020) 19 SCC 681

5. Having considered the submissions of the learned counsel for the parties, we are not inclined to entertain the instant writ petition assailing the impugned order dated 21.11.2023 in view of the ratio in **Glaxo Smith Kline Consumer Health Care Limited** (supra). It is up to the petitioner to approach the statutory authority, if permissible in law, against the impugned order.

6. The instant Writ Petition is, accordingly, dismissed. There shall be no order as to costs.

Miscellaneous applications, if any pending, shall stand closed.

Sd/-AHMED ABDULLA KHAN
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. One CC to SRI K.LAXMA REDDY, Advocate [OPUC]
2. One CC to SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA [OPUC]
3. One CC to SRI DOMINIC FERNANDES, SENIOR SC FOR CBIC [OPUC]
4. Two CD Copies

PSK./PMK

HIGH COURT

DATED:23/03/2026

ORDER

WP.No.8266 of 2026

DISMISSING THE WRIT PETITION
WITHOUT COSTS

6 JKS
4/4/26