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

TUESDAY, THE TWENTY FOURTH 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: 8533 OF 2026

Between:

NSL FABRICATORS, Rep. by its Partner Mr. Subrahmanyam Chirravuri, S/o C. Subbarao, Age. 61 Years, Ground Floor, Plot No. 805, B.N. Reddy Nagar, Cherlapally, Hyderabad Medchal-Malkajgiri, Telangana- 500051

...PETITIONER

AND

1. The Superintendent of Central Tax, Kapra CGST Range, Uppal Division Secunderabad CGST Commissionerate, Telangana.
2. The Assistant Commissioner of Central Tax, Uppal CGST Division Secunderabad CGST Commissionerate, Telangana
3. The Commissioner, Central Tax Secunderabad Commissionerate, Telangana.
4. The Union of India, Through Joint Secretary Department of Revenue Ministry of Finance North Block, New Delhi-110001
5. The Branch Manager, State Bank of India Cherlapplly Branch, 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 an appropriate writ, order or direction, more particularly a writ of Certiorari, calling for the records relating to the Form GST DRC-07 dated 02.05.2024 and Order-in-Original dated 26.03.2024(Exhibit-P3) passed by the 1st Respondent for financial year 2018-19, whereby the Input Tax Credit availed by the Petitioner for the period December 2018 to March 2019 was disallowed by invoking Section 16(4) of the CGST Act, 2017, and set aside the same in view of the subsequent insertion of Section 16(5) of the CGST Act, 2017 by the Finance (No. 2) Act, 2024, brought into force vide Notification No. 17/2024-Central Tax dated 27.09.2024, and consequently grant.

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 stay the operation of Form GST DRC-07 dated 02.05.2024 and Order-in-Original dated 26.03.2024 passed by the 1st Respondent.

Counsel for the Petitioner: SRI JAI KISHAN SOLANKI
Counsel for the Respondent Nos.1 TO 3: SRI DOMINIC FERNANDES, Senior Standing Counsel For CBIC

Counsel for the Respondent No.4: SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA

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.8533 of 2026

Dated: 24.03.2026

Between:

NSL Fabricators,
Rep. by its Partner Mr. Subrahmanyam Chirravuri
S/o C.Subbarao, aged 61 years,
Ground floor, Plot No.805,
B.N.Reddy Nagar, Cherlapally, Hyderabad
Medchal-Malkajgiri, Telangana - 500051.

...Petitioner

and

The Superintendent of Central Tax,
Kapra CGST Range, Uppal Division,
Secunderabad CGST Commissionerate,
Telangana and 4 others

...Respondents

Order:

Heard Mr. Jai Kishan Solanki, 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 respondents No.1 to 3.

2. The Writ Petition has been preferred against the Order-in-Original dated 26.03.2024 along with summary of order in Form GST DRC-07 dated 02.05.2024, passed under Section 73 of the Central Goods and

Services Tax Act, 2017, for the tax period April, 2018 to March, 2019 imposing the tax, penalty and interest.

3. Learned counsel for the petitioner submits that respondent No.1 has passed the impugned Order-in-Original dated 26.03.2024 and the summary of order in Form GST DRC-07 dated 02.05.2024, without considering his reply and without assigning any reasons. The petitioner has approached this Court alleging that it has come to know about the liability upon issuance of the garnishee notice in Form GST DRC-13 on 05.02.2026 for attachment of its bank account.

4. Learned Senior Standing Counsel for CBIC submits that the petitioner was at liberty to prefer an appeal against the impugned Order-in-Original dated 26.03.2024 and the summary of order in Form GST DRC-07 dated 02.05.2024 taking all the grounds as are available in law and on facts before the appellate authority in respect of the subject tax period.

5. Upon hearing learned counsel for the parties, without going into the merits of the matter, 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 in law and on facts in the memo of appeal as are available to it. Needless to say, the appellate authority would consider the question of delay

sympathetically taking into account the aforesaid facts and circumstances and if he is satisfied on the point 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.

6. 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/- S.MALLIKARJUNA RAO
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Superintendent of Central Tax, Kapra CGST Range, Uppal Division Secunderabad CGST Commissionerate, Telangana.
2. The Assistant Commissioner of Central Tax, Uppal CGST Division Secunderabad CGST Commissionerate, Telangana
3. The Commissioner, Central Tax Secunderabad Commissionerate, Telangana.
4. The Union of India, Through Joint Secretary Department of Revenue Ministry of Finance North Block, New Delhi-110001
5. One CC to SRI JAI KISHAN SOLANKI, Advocate [OPUC]
6. One CC to SRI DOMINIC FERNANDES, Senior Standing Counsel For CBIC [OPUC]
7. One CC to SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA [OPUC]
8. Two CD Copies

PSK.
TKS

HIGH COURT

DATED:24/03/2026

ORDER

WP.No.8533 of 2026

DISPOSING OF THE WRIT PETITION WITHOUT COSTS

10 JKS
1/4/26