

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

TUESDAY, THE TENTH 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: 7333 OF 2026

Between:

Ravi Jayaram Gatla, S/o Jayaram Gatla, Aged about 44 years, Occ. Associate Vice President of FINO Payments Bank, R/o B/410, Shreeram Samarth CHS Ltd., Teen Dongri, Kamraj Nagar, Yashwant Nagar No. 2, Opp. Fish Market, Goregaon West, Mumbai, Maharastra.

...PETITIONER

AND

1. The Union of India, Represented by its Secretary, Ministry of Finance Department of Revenue North Block, New Delhi - 110001.
2. Directorate General of GST Intelligence (DGGI), Rep by its. Superintendent / Senior Intelligence Officer Hyderabad Zonal Unit, Plot No. 212 and 213, Block 8, Kavuri Hills, Madhapur, Hyderabad, Telangana - 500033.
3. Directorate General of GST Intelligence (DGGI), Rep by its. the Additional Director General Hyderabad Zonal Unit, Plot No. 212 and - 213, Block 8, Kavuri Hills, Madhapur, Hyderabad, Telangana - 500033.

...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, Order or V Direction, more particularly in the nature of Writ of Mandamus. A. Declaring the action of the Respondent No. 2 in issuing the summons bearing DIN No. 202603DSS40000666EED dated 07.03.2026 as illegal, arbitrary, and without jurisdiction for being violative of Central Goods and Services Tax Act, 2017, the CBIC Instruction No. 03/2022-23 (GST-Investigation) dated 17.08.2022, the DGGI Guidelines for conducting investigation dated 08.02.2024 as well as Articles 14, 20 and 21 of the Constitution of India, B. Consequently, set aside and quash the summons bearing DIN No. 202603DSS40000666EED dated 07.03.2026.

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 Impugned Summons bearing DIN No. 202603DSS40000666EED dated 07.03.2026 issued by Respondent No.2, pending disposal of the above-captioned Writ Petition.

**Counsel for the Petitioner: SRI A.VENKATESH, SENIOR COUNSEL FOR
SRI S.ABHIJEETH REDDY**

**Counsel for the Respondent No.1: SRI B.NARASIMHA SHARMA, ADDL.
SOLICITOR GENERAL OF INDIA FOR SRI N.BHUJANGA RAO Deputy Solicitor
General of India**

Counsel for the Respondent Nos.2 & 3: SRI M.P.KASHYAP, SC FOR DGGI

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. 7333 of 2026

DATED : 10.03.2026

Between:

Ravi Jayaram Gatla

... Petitioner

AND

**The Union of India, rep., by its Secretary,
Ministry of Finance, Department of Revenue,
North Block, New Delhi and 2 others.**

... Respondents

ORDER:

Sri A. Venkatesh, learned Senior Counsel represents
Sri S. Abhijeeth Reddy, learned counsel for the petitioner.

Sri B. Narasimha Sharma, learned Additional Solicitor General of
India representing Sri N. Bhujanga Rao, learned Deputy Solicitor
General of India and Sri M.P. Kashyap, learned counsel for Directorate
General of GST Intelligence (DGGI) appears for respondent Nos.1 and 2
and 3 respectively.

2. This writ petition was preferred with the following prayer:

“For the reasons stated in the accompanying affidavit, it is therefore prayed that this Hon’ble Court may be pleased to issue a writ, order or direction more particularly in the nature of writ of mandamus:

A. Declaring the action of the respondent No.2 in issuing the summons bearing DIN.No.202603DSS40000666EED, dated 07.03.2026 as illegal, arbitrary and without jurisdiction for being violative of Central Goods and Services Tax Act, 2017, the CBIC Instruction No.03/2022-23 (GST-Investigation) dated 17.08.2022, the DGGI Guidelines for conducting investigation dated 08.02.2024 as well as Articles 14, 20 and 21 of the Constitution of India.

B consequently, set aside and quash the summons bearing DIN No.202603DSS40000666EED, dated 07.03.2026; and

C Pass any other order or orders as this Hon’ble Court may deem fit and proper in the interest of justice.”

3. The petitioner has assailed the impugned summons on a number of grounds.

4. According to the learned Senior Counsel for the petitioner, the petitioner could not appear on 09.03.2026 and respond to the summons which required him to give information as regards 177 entities within a short period of 37 hours from the time of issuance of summons.

5. Learned Additional Solicitor General of India and the learned counsel for DGGI submits that since the petitioner has not appeared yesterday, fresh summons would be issued giving sufficient time to him to respond.

6. Since the impugned summons could not be acted upon, the challenge thereto in the present writ petition has been rendered academic. Therefore, the instant writ petition is disposed of without going into the merits of the matter. There shall be no order as to costs.

Miscellaneous applications, if any pending, shall stand closed.

**SD/-B. REKHA RANI
ASSISTANT REGISTRAR**

//TRUE COPY//

SECTION OFFICER

To

1. The Secretary, Union of India, Ministry of Finance Department of Revenue North Block, New Delhi - 110001.
2. The Superintendent / Senior Intelligence Officer Hyderabad Zonal Unit, Directorate General of GST Intelligence (DGGI), Plot No. 212 and 213, Block 8, Kavuri Hills, Madhapur, Hyderabad, Telangana - 500033.
3. The Additional Director General Hyderabad Zonal Unit, Directorate General of GST Intelligence (DGGI), Plot No. 212 and - 213, Block 8, Kavuri Hills, Madhapur, Hyderabad, Telangana - 500033.
4. One CC to SRI S.ABHIJEETH REDDY, Advocate [OPUC]
5. One CC to SRI N.BHUJANGA RAO, Deputy Solicitor General of India [OPUC]
6. One CC to SRI M.P.KASHYAP, SC FOR DGGI [OPUC]
7. Two CD Copies

PSK.

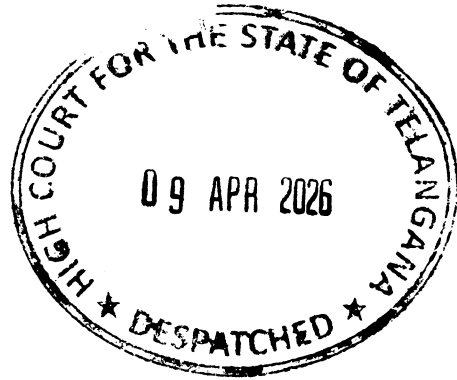
BS 

HIGH COURT

DATED:10/03/2026

ORDER

WP.No.7333 of 2026



DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

9 copies
for
11/4/26