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

THURSDAY, THE TWENTY SIXTH DAY OF FEBRUARY
TWO THOUSAND AND TWENTY SIX

PRESENT

**THE HONOURABLE THE CHIEF JUSTICE APARESH KUMAR SINGH
AND
THE HONOURABLE SRI JUSTICE G.M. MOHIUDDIN**

WRIT PETITION NO: 5872 OF 2026

Between:

M/s Devi Fabs & Rolling Shutters, Rep. by its Proprietor Allamkonda Jaya Prakash, Registered office. H.No. 2-1-MN/7, SY NO.57 Part, Shamshiguda Village, Kukatpally, Hyderabad, Medchal Malkajgiri District - 500072.

...PETITIONER

AND

1. The Superintendent of Central Tax, Jagadgirigutta Range, Jeedimetla GST Division, Medchal GST Commissionerate, H.No. 8-2-77/3, Aditya Towers, Old Bowenpally, Secunderabad - 500011.
2. The Assistant Commissioner of Central Tax, Jeedimetla GST Division.
3. The Commissioner of Central Tax, Medchal GST Commissionerate, Medchal GST Bhavan, Lakdikapul, Hyderabad.
4. Union of India, Through Joint Secretary, Department of Revenue, Ministry of Finance, North Block, New Delhi-110001
5. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, 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 a)Issue a writ of Mandamus or any other appropriate writ, order, or direction, declaring the impugned Order (Ref. No. ZD3608241098840 dated 27.08.2024) and Show Cause Notice (Ref. No. ZD360624003980H dated 31.05.2024) as illegal, void, and non-est in law, as they have been issued without adherence to the principles of natural justice and statutory requirements under Section 169 and Rule 26(3) of the CGST Rules, 2017. b)Quash the garnishee notice issued against the Petitioners bank account bearing No. 10417630000735, HDFC Bank, Vivekananda Nagar, Kukatpally Branch, as it is without jurisdiction, arbitrary, and unsustainable in law, having been issued on the basis of an invalid and unsigned order.

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 Direct the 1st Respondent to forthwith lift the attachment on the Petitioner's bank account bearing No. 10417630000735, HDFC Bank, Vivekananda Nagar, Kukatpally Branch.

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 FORM GST DRC-07 vide reference no. ZD360225050472N dated 19.02.2025 issued by the 1st Respondent for the tax period 2020-21.

Counsel for the Petitioner: SRI ODDI JOEL PRIYADARSHAN

Counsel for the Respondent No.1 to 3: SRI DOMINIC FERNANDES (SR. SC for CBIC)

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

Counsel for the Respondent No.5: GP FOR REVENUE

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.5872 of 2026

Dated: 26.02.2026

Between:

M/s. Devi Fabs & Rolling Shutters

...Petitioner

and

The Superintendent of Central Tax,
Jagadgirigutta Range, Jeedimetla GST Division,
Medchal GST Commissionerate,
H.No.8-2-77/3, Aditya Towers, Old Bowenpally,
Secunderabad – 500011,
and 4 others.

...Respondents

ORDER:

Learned counsel Sri Oddi Joel Priyadarshan appears for the appellant.

Sri Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC), appears for respondents No.1 to 3.

2. The writ petition has been preferred against the order-in-original dated 17.02.2025 along with summary of order in Form GST DRC-07

dated 19.02.2025 passed under Section 73 of the Central Goods and Services Tax Act, 2017, for the tax period April 2020 to March 2021 imposing the tax, penalty and interest and also the show cause notice dated 27.11.2024.

3. The petitioner has approached this Court alleging that it has come to know about the liability only upon the issuance of the garnishee notice in Form GST DRC-13 on 30.01.2026 for attachment of its bank account.

4. However, after some arguments, learned counsel for the petitioner seeks liberty to the petitioner to prefer an appeal against the 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 order-in-original and DRC-07 taking all the grounds as are available in law and on facts before the appellate authority in respect of the subject tax period.

6. However, upon hearing the 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. 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 of law and 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.

8. 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/-T. SRINIVASA REDDY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Superintendent of Central Tax, Jagadgirigutta Range, Jeedimetla GST Division, Medchal GST Commissionerate, H.No. 8-2-77/3, Aditya Towers, Old Bowenpally, Secunderabad - 500011.
2. The Assistant Commissioner of Central Tax, Jeedimetla GST Division.
3. The Commissioner of Central Tax, Medchal GST Commissionerate, Medchal GST Bhavan, Lakdikapul, Hyderabad.
4. The Joint Secretary, Department of Revenue, Union of India, Ministry of Finance, North Block, New Delhi-110001
5. The Principal Secretary, Revenue (CT) Department, The State of Telangana,, Hyderabad.
6. One CC to SRI ODDI JOEL PRIYADARSHAN, Advocate [OPUC]
7. One CC to SRI DOMINIC FERNANDES (SR. SC for CBIC) [OPUC]
8. Two CCs to GP FOR REVENUE, High Court for the State of Telangana. [OUT]
9. One CC to SRI N. BHUJANGA RAO, Deputy Solicitor General of India [OPUC]
10. Two CD Copies

BN
BS

HIGH COURT

DATED:26/02/2026

ORDER

WP.No.5872 of 2026

DISPOSING OF THE WRIT PETITION WITHOUT COSTS

13 copies
1/4/26