

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

WEDNESDAY, THE TWENTY FIFTH 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**

I.A.No.1 OF 2025;

REVIEW I.A.No.4 OF 2025 AND

I.A.No.1 OF 2026

IN

WRIT PETITION NO: 35628 OF 2024

I.A.No.1 OF 2025

Between:

M/s.Sri Venkateswara Films, 36, 7-3-709, B, 2nd Floor, R.P.Road, Secunderabad,
Hyderabad - 500 003. Rep.by its Managing Partner Mr.V.Venkata Ramana Reddy

...REVIEW PETITIONER/PETITIONER

AND

1. The Additional Commissioner of Central Tax, Office of the Commissioner of Central Tax, Central Excise and Service Tax, Secunderabad
Commissionerate, GST Bhavan, Opp.L.B.Stadium, Basheerbagh, Hyderabad
- 500 004.
2. The Union of India, Rep. by its Secretary, Ministry of Finance, North Block,
New Delhi - 110 001.
3. The Central Board of Indirect Taxes and Customs, Rep. by its Chairman,
Ministry of Finance, Department of Revenue, North Block, Central Secretariat,
New Delhi - 100 001.

...RESPONDENTS/RESPONDENTS

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 condone the delay of 313 days in re-submitting the returned bundle of Review Petition in W.P.No.35628 of 2024, returned as per the Endorsement, dated 03.02.2025 by the Registry of the Hon'ble Court, in the interest of justice and equity, as otherwise, the Petitioner will be put to severe loss and hardship.

REVIEW I.A.No.4 OF 2025

Between:

M/s.Sri Venkateswara Films, 36, 7-3-709, B, 2nd Floor, R.P.Road, Secunderabad, Hyderabad - 500 003. Rep.by its Managing Partner Mr.V.Venkata Ramana Reddy

...REVIEW PETITIONER/PETITIONER

AND

1. The Additional Commissioner of Central Tax, Office of the Commissioner of Central Tax, Central Excise and Service Tax, Secunderabad
Commissionerate, GST Bhavan, Opp.L.B.Stadium, Basheerbagh, Hyderabad - 500 004.
2. The Union of India, Rep. by its Secretary, Ministry of Finance, North Block, New Delhi - 110 001.
3. The Central Board of Indirect Taxes and Customs, Rep. by its Chairman, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi - 100 001.

...RESPONDENTS/RESPONDENTS

Petition under Section 114 R/w.Order 47 Rule 1&2 of 151 of CPC praying that in the circumstances stated in the affidavit filed in support of the petition, , the High Court may be pleased to Review the Order, dated 02.01.2025 in Writ Petition No.35628 of 2024 passed by the Hon'ble Division Bench-II and pass such further orders.

I.A.No.1 OF 2026

Between:

M/s.Sri Venkateswara Films, 36, 7-3-709, B, 2nd Floor, R.P.Road, Secunderabad, Hyderabad - 500 003. Rep.by its Managing Partner Mr.V.Venkata Ramana Reddy

...REVIEW PETITIONER/PETITIONER

AND

1. The Additional Commissioner of Central Tax, Office of the Commissioner of Central Tax, Central Excise and Service Tax, Secunderabad
Commissionerate, GST Bhavan, Opp.L.B.Stadium, Basheerbagh, Hyderabad - 500 004.
2. The Union of India, Rep. by its Secretary, Ministry of Finance, North Block, New Delhi - 110 001.
3. The Central Board of Indirect Taxes and Customs, Rep. by its Chairman, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi - 100 001.

...RESPONDENTS/RESPONDENTS

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 direct the 4th Respondent to revoke the Garnishee Notice in Form GST DRC-13, dated 24.02.2026 issued to the 5th Respondent Bank, forthwith, for the tax periods 2018-19 to 2021-22 under the IGST/CGST/SGST Act 2017, pending disposal of the above Writ Petition, as otherwise, the Petitioner will be put to severe loss and hardship.

These petitions coming on for hearing, upon perusing the petitions and affidavits filed in support thereof and upon hearing the arguments of SRI SHAIK JEELANI BASHA, appearing on behalf of Petitioner, SRI DOMINIC FERNANDES, Sr.SC FOR CBIC appearing for the Respondents No.1 & 3, the Court made the following: **ORDER**

Mr. Shaik Jeelani Basha, learned counsel for the petitioner.

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

I.A.No.1 of 2025 is filed to condone the delay of 313 days in resubmitting the Review I.A.No.4 of 2025.

Review I.A.No.4 of 2025 is directed against the impugned order dated 02.01.2025 in W.P.No.1154 of 2024 and batch in which the present writ petition was also one of them.

I.A.No.1 of 2026 is filed seeking revocation of the garnishee notice dated 24.02.2026.

The above said batch of writ petitions was disposed of in favour of the Revenue on the plea of limitation by granting liberty to the petitioners to avail the remedy of appeal. Some of the writ petitioners, however, filed a review petition in the disposed matter on the plea that the other grounds taken in those writ petitions i.e., the show cause notice and impugned assessment orders were unsigned, were not decided. The Coordinate Bench of this Court vide order passed in one of the Review I.A.No.3 of 2025 in W.P.No.33954 of 2024 vide order dated 02.05.2025 disposed of the review application by setting aside the show cause notice and the impugned orders on the ground that they

were unsigned reserving liberty to the respondents to issue fresh show cause notice.

Learned counsel for the review petitioner submits that though the review I.A.No.4 of 2025 was filed long back, but the same has been taken up on mentioning as garnishee notice has been issued upon them on 24.02.2026. He prays that similar order may be passed in the case of the present petitioner.

Learned Senior Standing Counsel for CBIC prays for and is allowed three weeks time to file counter affidavit.

List the matter on 27.04.2026.

In the meantime, no coercive steps be taken against the petitioner pursuant to the garnishee notice dated 24.02.2026.

//TRUE COPY//

SD/- MOHD. ISMAIL
DEPUTY REGISTRAR

SECTION OFFICER

To,

1. The Additional Commissioner of Central Tax, Office of the Commissioner of Central Tax, Central Excise and Service Tax, Secunderabad Commissionerate, GST Bhavan, Opp.L.B.Stadium, Basheerbagh, Hyderabad - 500 004.
2. The Secretary, Union of India, Ministry of Finance, North Block, New Delhi - 110 001.
3. The Chairman, Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi - 100 001.
4. One CC to SRI SHAIK JEELANI BASHA, Advocate. [OPUC]
5. One CC to SRI DOMINIC FERNANDES, Senior Standing Counsel for CBIC. [OPUC]
6. One CC to SRI N.BHUJANGA RAO, Deputy Solicitor General of India, High Court for the State of Telangana at Hyderabad. [OPUC]
7. The Section Officer, Division Bench-II, High Court for the State of Telangana at Hyderabad.
8. The Section Officer, POSTING Section, High Court for the State of Telangana at Hyderabad.
9. Two CD Copies.

BSK

GJP

g

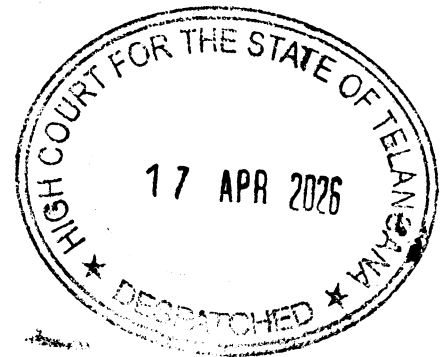
HIGH COURT

DATED:25/03/2026

LIST ON 27/04/2026

ORDER

**I.A.No.1 OF 2025;
REVIEW I.A.No.4 OF 2025 AND
I.A.No.1 OF 2026
IN
WP.No.35628 of 2024**



ORDERING THE I.As

*11 copied
R
16/4/26*