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

WEDNESDAY, THE EIGHTH DAY OF APRIL
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: 10378 OF 2026

Between:

Devendra Surana, S/o. Sri G.M. Surana, Age. 60 years, Occ. Managing Director, R/o. 21, P and T Colony, Vikrampuri, Trimulgherry, VTC, Hyderabad, Telangana - 500 009.

...PETITIONER

AND

1. Union of India, Ministry of Finance, Represented by its Secretary, Ministry of Finance, Department of Revenue, New Delhi 110 001.
2. The Central Board of Indirect Taxes and Customs, Represented by its Chairman, Ministry of Finance, Department of Revenue, North Block, New Delhi - 110 001.
3. GST Commissionerate, Hyderabad, Rep.by its Principal Chief Commissioner, GST Bhavan, Basheerbagh, Hyderabad 500 004.
4. The Additional Director General, Directorate General of GST Intelligence (DGGI). Zonal Unit, Hyderabad, H.No.1-63/2/212, Plot No.211 and 212, Block B, Kavuri Hills, Guttala Begumpet, Madhapur, Hyderabad - 500 033.
5. Senior Intelligence Officer, Directorate General of GST Intelligence (DGGI), Zonal Unit, Hyderabad, H.No.1-63/2/212, Plot No.211 and 212, Block B, Kavuri Hills, Guttala Begumpet, Madhapur, Hyderabad - 500 033

...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 declare that the proceedings initiated against the petitioner including the subsequent summon dated 02.04.2026 on the file of Respondent No. 5 seeking attendance of the petitioner on 08.04.2026 under section 70 of the CGST Act, 2017 to coerce the petitioner that too when there is no demand outstanding against M/s Bhagyanagar India Limited under section 74 of the Act or .under any other provision of the CGST Act, 2017 is unlawful, violative of fundamental rights guaranteed under the constitution more particularly Article 20, 21 and 22, violative of -the fair trial doctrine, violative of the mandate under Section 70 of the CGST Act, 2017, violative of settled principles of Jaw and consequently set aside the proceedings initiated against the petitioner including the summons dated 02.04.2026 and pass such other order or orders that this Hon'ble Court may deem fit and proper in the facts and circumstances of the instant case in the interest of equity and justice, Issue any writ or order more particularly one in the nature of writ of Mandamus in the interest of justice.

I.A. 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 proceedings initiated against the petitioner by Respondents No. 4 and 5 including the subsequent summon dated 02.04.2026 on the file of Respondent No. 5 seeking attendance of the petitioner on 08.04.2026 under section 70 of the COST Act, 2017 to coerce the petitioner.

Counsel for the Petitioner: SRI KUMARASWAMY NAMBURI
Counsel for the Respondent No.1: SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA
Counsel for the Respondent Nos.2 TO 5: SRI DOMINIC FERNANDES, SENIOR SC FOR CBIC

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.10378 of 2026

Dated: 08.04.2026

Between:

Devendra Surana, S/o G.M.Surana,
Aged 60 years, Managing Director,
R/o # 21, P&T Colony, Vikrampuri, Trimulgherry,
VTC, Hyderabad, Telangana – 500 009

...Petitioner

and

Union of India,
Ministry of Finance,
Rep. by its Secretary,
Ministry of Finance, Department of Revenue,
New Delhi – 110 001 and 4 others.

...Respondents

Order:

Heard Mr. N.Kumaraswamy, learned counsel appearing for the petitioner; Mr. N.Bhujanga Rao, learned Deputy Solicitor General of India appearing for respondent No.1 and Mr. Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs appearing for respondents No.2 to 5.

2. The matter has been taken up on urgent mentioning today on the request of learned counsel for the petitioner that the petitioner is being repeatedly summoned by the respondent No.5. There is an apprehension of arrest without any reasons though the petitioner had been cooperating with the investigation. There are no outstanding dues left against him as the

amount adjudged in the proceeding under Section 74 of the Central Goods and Services Tax Act, 2017 (for short 'the CGST Act') against the company has already been paid.

3. The petitioner claims to have submitted several documents after appearing before the authority on 24.11.2025. The other officials of the company are also being summoned. Therefore, the petitioner has sought for quashing of the impugned summons dated 02.04.2026.

4. The petitioner is the Managing Director of M/s.Bhagyanagar India Limited, who was earlier summoned to appear on 13.11.2025. The impugned summons dated 02.04.2026 is only the second summons issued by respondent No.5- Senior Intelligence Officer, Directorate General of GST Intelligence (DGGI), upon the petitioner to appear before him today at 11:00 a.m., to give oral evidence in relation to improper availment of Input Tax Credit (ITC) for the supplies made by M/s.AMZ Traders and the role of management in proper verification and continuation of dealings with M/s.AMZ Traders.

5. Learned Senior Counsel for CBIC, on instructions, submits that the petitioner, instead of appearing in person today, has sent an Email at 10:40 a.m., that he is leaving the city on some urgent work. The other official, who was summoned, also did not appear yesterday on the ground of attending some court work. It is submitted that Section 70 of the CGST Act empowers the authorities conducting investigation to summon the persons

connected with or in capacity to give evidence on the subject matter of investigation. Petitioner has not made out any illegality in issuance of the impugned summons dated 02.04.2026. Unless the materials are collected from the persons summoned in connection with the subject matter of investigation, the DGGI would not be able to conclude the investigation in a proper manner.

6. Upon hearing learned counsel for the parties and in the facts and circumstances noted above, we do not find any reason to interfere with the impugned summons dated 02.04.2026. Petitioner is under obligation to appear before respondent No.5 in pursuance of the impugned summons dated 02.04.2026, issued in exercise of statutory powers under Section 70 of the CGST Act in the course of investigation of improper availment of ITC for the supplies made by M/s.AMZ Traders. Since the impugned summons dated 02.04.2026 is only the second summons, we do not find any basis for the petitioner's apprehension as expressed above.

7. Therefore, the Writ Petition is dismissed. No costs.

As a sequel, miscellaneous petitions, pending if any, stand closed.

SD/- AHMED ABDULLA KHAN
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. One CC to SRI KUMARASWAMY NAMBURI, 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.
TKS

HIGH COURT

DATED: 08/04/2026

ORDER
WP.No.10378 of 2026

DISMISSING THE WRIT PETITION
WITHOUT COSTS

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