

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

THURSDAY, THE NINTH 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: 10537 OF 2026

Between:

Sri Sai Ram Kirana And General Store, 12-121/4, Bollaram Village Jinnaram, Bollaram, Medak, Telangana, 502325 Represented by its Proprietor Ramesh Naidu Gavara, S/O. Surya Narayana Gavara aged about 43 years, Occ. Business RIO. Plot No 87, Lane No 5, Brindavan Nagar, 12-121/4, Laxmi Nagar Colony, Bollaram IDA, Medak, Telangana, 502325

...PETITIONER

AND

1. The Superintendent of Central Tax, Sangareddy Range, Sangareddy Division Medchal Commissionerate.
2. The Assistant Commissioner of State Tax, Sangareddy Division, Medchal Commissionerate Hyderabad Zone
3. The Union of India, Represented by its Secretary, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi - 110001.
4. The Manager, State Bank of India IDA bolarum Branch Plot no 56, IDA Bolarum, Jinnaram mandal Sangareddy District Telangana- 502325

...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 pass a writ order or direction, more particularly in the nature of a writ of mandamus declaring the Order-In-Original No-20240114-SGRRG-SUPT for F.Y.2019-20 passed by the Respondent No. 1 u/s. 73 of the CGST Act dated 28-08-2024 in Form GST DRC 07 bearing Reference No. ZD3608241188328 and also declare the Show Cause Notice in

Form No. DRC-01 bearing Ref No. ZD360624035831E dated 14-06-2024 passed by the Respondent No. 1 for the Financial year 2019-20 as being non est in the eyes of law, void, illegal, arbitrary, violative of Articles 14, 19, 21 and 265 of the Constitution of India, violative of principles of natural justice, and without authority of law and consequently set aside the same.

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 stay all further action pursuant to the Order-In-Original No-20240114-SGRRG-SUPT for F.Y.2019-20 passed under Form No. DRC-07 bearing Reference No. ZD3608241188328 dated 28-08-2024 dated passed by the Respondent No. 1 for the Financial year 2019-20.

Counsel for the Petitioner: SRI NISHANTH RAO KN

**Counsel for the Respondent Nos.1 & 2: SRI DOMINIC FERNANDES,
SENIOR SC FOR CBIC**

**Counsel for the Respondent No.3: SRI N.BHUJANGA RAO, DEPUTY SOLICITOR
GENERAL OF INDIA**

Counsel for the Respondent No.4: --

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.10537 of 2026

DATED: 09.04.2026

Between:

SRI SAI RAM KIRANA AND GENERAL STORE
12-121/4, Bollaram Village Jinnaram,
Bollaram, Medak, Telangana-502 325,
Represented by its Proprietor
Ramesh Naidu Gavara, S/o. Surya Narayana Gavara,
aged about 43 years, Occ: Business,
R/o. Plot No.87, Lane No.5, Brindavan Nagar,
12-121/4, Laxmi Nagar Colony, Bollaram IDA,
Medak, Telangana-502 325.

... Petitioner

AND

The Superintendent of Central Tax,
Sangareddy Range, Sangareddy Division,
Medchal Commissionerate, Hyderabad & 3 others

... Respondents

ORDER:

/ Heard Mr. Nishanth Rao KN, 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 respondent Nos.1 and 2.

2. The writ petition has been preferred against the order-in-original dated 19.08.2024 along with summary of order in Form GST DRC-07 dated 28.08.2024 passed under Section 73 of the Central Goods and Services Tax Act, 2017, for the tax period April, 2019 to March, 2020 imposing the tax, penalty and interest.

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 31.12.2025 for attachment of its bank account (Annexure P-3).

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. However, there shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

//TRUE COPY//

SD/- AHMED ABDULLA KHAN
ASSISTANT REGISTRAR

SECTION OFFICER

To

1. The Superintendent of Central Tax, Sangareddy Range, Sangareddy Division Medchal Commissionerate.
2. The Assistant Commissioner of State Tax, Sangareddy Division, Medchal Commissionerate Hyderabad Zone
3. The Secretary, Union of India, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi - 110001.
4. The Manager, State Bank of India IDA bolarum Branch Plot no 56, IDA Bolarum, Jinnaram Mandal, Sangareddy District Telangana- 502325
5. One CC to SRI NISHANTH RAO.KN, Advocate [OPUC]
6. One CC to SRI DOMINIC FERNANDES, SENIOR SC 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: 09/04/2026

ORDER
WP.No.10537 of 2026



DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

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2/13/24
24/4