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

MONDAY, THE SIXTH 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: 8090 OF 2026

Between:

M/s. Vishvaretah Enterprises, 32-67/85/19, R.K.Puram, Malkajgiri-500 056. Medchal-Malkajgiri District. Rep. by its Proprietor Mr.Suresh Mettu, aged about 45 years, Occ.Business

...PETITIONER

AND

1. The Superintendent of Central Tax, Range-III, Malkajgiri Division, Aditya Towers, Old Bowenpally, Secunderabad-500 011.
2. The Assistant Commissioner of Central Tax, Malkajgiri Division, Hyderabad.
3. The Union of India, Rep. by its Secretary, Ministry of Finance, North Block, New Delhi 110 001.
4. 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
5. The Branch Manager, State Bank of India, Neredmet X Road, Main Road, Secunderabad 500 094.

...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 Wirt of Mandamus or any other appropriate Writ or Order or Direction declaring

(1) the action of the 1st Respondent in passing the Order-in-Original, dated 12/02/2025 and the Summary of the Order in Form GST DRC-07, dated 24/02/2025, levying Tax, Penalty and Fee under Section 73 of the CGST/SGST Acts 2017, without providing an opportunity of being heard to the Petitioner, is contrary to the provisions of the Acts and is not valid in the eye of law and in violation of Principles of Natural Justice and Rule of Law

(2) the action of the 1st Respondent in issuing the Summary of Show Cause Notice, dated 27.11.2024 and passing the Summary of the Order in Form GST

DRC-07, dated 24/02/2025 without maintaining 3 months gap, is contrary to Section 73(2) of the CGST/SGST Act, 2017

(3) the action of the 1st Respondent in not serving ASMT-10 and also Form GST DRC-01A as contemplated under Section 142(1A) of the CGST/SGST Act 2017, is not valid in the eye of law

(4) the action of the 1st Respondent in issuing the Summary of Show Cause Notice in Form GST DRC-01, dated 27/11/2024 without signature either physically or digitally is nonest in the eye of law and consequently set aside the Order-in-Original, dated 12/02/2025, the Order, dated 24/02/2025 and the Summary of the Order in Form GST DRC-07, dated 24/02/2025, for the tax period 2020-21 under the CGST/SGST Acts 2017, as null and void.

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-Original, dated 12/02/2025, the Order, dated 24/02/2025 and the Summary of the Order in Form GST DRC-07, dated 24/02/2025 passed by the 1st Respondent, for the tax period 2020-21 under the CGST/SGST Acts 2017, pending disposal of the above Writ Petition, as otherwise, the Petitioner will be put to severe loss and hardship.

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 to direct the 2nd Respondent to revoke the Garnishee Notice issued in Form GST DRC-13, dated 21/10/2025 to the 5th Respondent Bank, forthwith, for the tax period 2020 21 under the CGST/SGST Acts 2017, pending disposal of the above Writ Petition, as otherwise, the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: SRI MOHAMMED RAFI
Counsel for the Respondent Nos.1,2 & 4: 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.5: --

The Court made the following: ORDER

IN THE HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD

<u>THE HON'BLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH</u>

<u>AND</u>

<u>THE HON'BLE SRI JUSTICE G.M.MOHIUDDIN</u>

<u>WRIT PETITION No.8090 of 2026</u>

DATED: 06.04.2026

Between:

M/s. Vishvaretah Enterprises,
32-67/85/19, R.K.Puram, Malkajgiri-500 056,
Medchal-Malkajgiri District,
Rep. by its Proprietor Mr. Suresh Mettu,
aged about 45 years, Occ: Business

... Petitioner

AND

The Superintendent of Central Tax,
Range-III, Malkajgiri Division,
Aditya Towers, Old Bowenpally,
Secunderabad-500 011 & 4 others

... Respondents

<u>ORDER</u>:

Heard Mr. Mohammed Rafi, 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, 2 and 4.

2. Petitioner has challenged the order-in-original dated 12.02.2025, the Summary of the order in Form GST DRC-07 dated 24.02.2025 levying tax, penalty and fee under Section 73 of the Central Goods and Services Tax Act,

2017/State Goods and Services Tax Act, 2017 in the present proceedings. A plea has also been taken that its rectification application filed on 24.11.2025 has not yet been disposed of.

3. On this issue, learned Senior Standing Counsel for CBIC was allowed time on the previous date to obtain instructions.

4. When the matter has been taken up today, learned counsel for the petitioner seeks liberty to approach the appellate authority with a delay condonation application and upon making statutory pre-deposit to assail the order-in-original and DRC-07. He submits that the respondent No.2 has issued Form GST DRC-13 dated 21.10.2025. Petitioner may be protected till the filing of the appeal.

5. Learned Senior Standing Counsel for CBIC has not obtained instructions on the pendency of the rectification application. However, he 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. In the aforesaid facts and circumstances, since the petitioner is inclined to prefer an appeal, without getting into the merits of the contentions raised by it, liberty is allowed to approach the appellate authority 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 taking into account the aforesaid facts and circumstances and if he is satisfied with the explanation for delay, he shall 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 Garnishee Notice in Form GST DRC-13 dated 21.10.2025.

7. 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.

SD/- A .JAYASREE
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Superintendent of Central Tax, Range-III, Malkajgiri Division, Aditya Towers, Old Bowenpally, Secunderabad-500 011.
2. The Assistant Commissioner of Central Tax, Malkajgiri Division, Hyderabad.
3. The Secretary, Union of India, Ministry of Finance, North Block, New Delhi 110 001.
4. The Chairman, Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi-100 001
5. The Branch Manager, State Bank of India, Neredmet X Road, Main Road, Secunderabad 500 094.
6. One CC to SRI MOHAMMED RAFI, Advocate [OPUC]
7. One CC to SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA [OPUC]
8. One CC to SRI DOMINIC FERNANDES, SENIOR SC FOR CBIC [OPUC]
9. Two CD Copies

PSK.
TKS

HIGH COURT

DATED:06/04/2026

ORDER

WP.No.8090 of 2026

HIGH COURT FOR THE STATE OF TELANGANA
02 MAY 2026
DESPATCHED

DISPOSING OF THE WRIT PETITION WITHOUT COSTS

11 NT
18/4/26