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

WEDNESDAY, THE FIFTEENTH 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: 11164 OF 2026

Between:

M/s. Biotech Pest Control India Pvt. Limited, Represented by its Director, Shri K. Sudhaker Naidu, S/o. Late Sri. K. Krishna Rao, aged about 75 years, R/o. 2-28-20, Staff Road, Secunderabad - 500009.

...PETITIONER

AND

1. Superintendent of Central Tax, Central Excise and Service Tax, GST Cantonment Range, Malkajgiri Division, Medchal GST Commissionerate, R/o. 3rd Floor, Aditya Towers, Old Bowenpally, Secunderabad
2. The Assistant Commissioner of Central Tax, Central Excise and Service Tax Malkajgiri Division, Medchal GST Commissionerate, R/o. 8-2-77/3 and 4, Aditya Towers, Sri Sai Enclave, Old Bowenpally, Secunderabad.
3. The Principal Commissioner of Central Tax, Central Excise and Service Tax, Medchal GST Commissionerate, R/o. 3rd Floor, Medchal GST Bhavan, 11-4-649/B, Lakdikapul, Hyderabad - 500004.
4. Punjab and Sindh Bank, Represented by its Branch Manager, R/o. 1-7-323, Ist Floor, Near Chenoy Trade Centre, Centre Park Lane, Secunderabad.

...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 an appropriate writ, order or direction, more particularly one in the nature of a Writ of Mandamus.

(a) To quash and set aside the Order-in-Original dated 19.07.2024 and consequential recovery proceedings initiated by Respondent No. 2 under

Section 79 of the CGST Act, including the notices issued in Form GST DRC-13 dated 09.03.2026 and direct the Respondents to consider the representation dated 09.02.2026 by duly giving personal notice to the petitioner herein and pass appropriate orders

(b) To direct the Respondents to immediately lift the lien/attachment on the Petitioner's bank account to enable the Petitioner to resume its business operations and meet its MSME obligations

(c) To declare that the tax liability arising out of Invoice No. 150 dated 31.03.2019 stands fully discharged and concluded by virtue of the voluntary payments totalling Rs. 1,87,544/- made via Form GST DRC-03 under the scheme of Section 73(5) of the CGST Act

(d) To direct the Respondents to refund the payment of Rs. 40,000/- which was paid as penalty by the Petitioner under protest.

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 above Memorandum and Affidavit, since the petitioner is unable to produce the Original documents mentioned herewith, it is humbly prayed that the Hon'ble Court may be pleased to dispense with the requirement of production of Original Show Cause Notice dated 01.05.2024, Original Order in Original dated 19.07.2024 and the Representation Letters dated 09.02.2026 and the postal receipts submitted to the Respondents, as the case may be, forthwith.

I.A. 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 consequently direct the Respondents to immediately lift the lien on Petitioner's Bank Account in Respondent No. 4 Bank placed under Section 79 (1) (c) of the CGST Act, 2017, as the case may be, forthwith.

I.A. NO: 3 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 consequently stay recovery proceedings under Section 79 (1) (c) of the CGST Act, 2017 issued to Respondent No. 4 in FORM GST DRC-13 by the Respondent No. 1 or any other recovery proceedings, till the disposal of the present writ petition.

Counsel for the Petitioner: SRI MAKARADH PRASAD FOR SRI CHUNAP ANVESH KIRAN

Counsel for the Respondent Nos.1 TO 3: SRI DOMINIC FERNANDES, SENIOR STANDING COUNSEL FOR CBIC

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. 11164 of 2026

DATED : 15.04.2026

Between:

M/s. Biotech Pest Control India Pvt. Limited

... Petitioner

AND

**Superintendent of Central Tax,
Central Excise and Service Tax,
Medchal GST Commissionerate, Secunderabad,
and three others**

... Respondents

ORDER:

Sri Makaradh Prasad, learned counsel appears for Sri C. Anvesh Kiran, learned counsel for petitioner.

Sri Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC) appears for respondent Nos.1 to 3.

2. The instant Writ Petition is directed against Order-In-Original dated 19.07.2024 passed by respondent No.1 and consequential recovery proceedings initiated by respondent No.2 under Section 79 of the Central Goods and

Services Tax Act, 2017 (for short 'the Act') *vide* notice in Form GST DRC - 13 dated 09.03.2026.

3. According to the petitioner, it has fully discharged the tax liability arising out of Invoice No.150 dated 31.03.2019 and made voluntary payments totalling to Rs.1,87,544/- in Form GST DRC - 03 under Section 73(5) of the Act. Therefore, the petitioner has prayed for refund of the amount of Rs.40,000/- paid as penalty under protest. Certain documents in support thereof are annexed from pages 47 to 57.

4. In the aforesaid circumstances, upon hearing the learned counsel for the parties, we are of the view that the petitioner should approach the proper officer seeking rectification in the impugned Order-In-Original dated 19.07.2024 and the notice in Form GST DRC - 13 dated 09.03.2026 with all supporting documents. In case the portal does not allow filing of rectification application under Section 161 of the Act online, respondent No.1 shall entertain such application manually within a period of two (2) weeks and take a decision thereon within two (2) weeks thereafter. Needless to say, if the

petitioner is aggrieved by the order, it will be at liberty to assail it in an appropriate proceeding in accordance with law.

Accordingly, the instant Writ Petition is disposed of. There shall be no order as to costs.

Miscellaneous applications, if any pending, shall stand closed.

SD/- T.SREENIVASA REDDY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. Superintendent of Central Tax, Central Excise and Service Tax, GST Cantonment Range, Malkajgiri Division, Medchal GST Commissionerate, R/o. 3rd Floor, Aditya Towers, Old Bowenpally, Secunderabad
2. The Assistant Commissioner of Central Tax, Central Excise and Service Tax Malkajgiri Division, Medchal GST Commissionerate, R/o. 8-2-77/3 and 4, Aditya Towers, Sri Sai Enclave, Old Bowenpally, Secunderabad.
3. The Principal Commissioner of Central Tax, Central Excise and Service Tax, Medchal GST Commissionerate, R/o. 3rd Floor, Medchal GST Bhavan, 11-4-649/B, Lakdikapul, Hyderabad - 500004.
4. Punjab and Sindh Bank, Represented by its Branch Manager, R/o. 1-7-323, Ist Floor, Near Chenoy Trade Centre, Centre Park Lane, Secunderabad.
5. One CC to SRI CHUNAP ANVESH KIRAN, Advocate [OPUC]
6. One CC to SRI DOMINIC FERNANDES, SENIOR STANDING COUNSEL FOR CBIC [OPUC]
7. Two CD Copies

PSK.
TKS

HIGH COURT

DATED: 15/04/2026

ORDER
WP.No.11164 of 2026

DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

9 copies
24/4/26