

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

THURSDAY, THE ELEVENTH DAY OF JUNE
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: 1215 OF 2026

Between:

M/s. S.K.R. Constructions, 1-2-270/103/A/2, K.K. Road, Suryapet, Suryapet District, Telangana -508212, Rep. by its Managing Partner, Mr. Sankineni Krishna Rao.

...PETITIONER

AND

1. The Assistant Commissioner of Central Tax, Khammam GST Division. H. No. 15-13-154, Stapathi Vijaya Raghava Towers, Bank Colony, Khammam, Khammam District, Telangana -507002.
2. The Additional Director, Directorate General of GST Intelligence, Hyderabad Zonal Unit, H. No. 1-11-222/4, Lane Opp. HDFC Bank, Begumpet, Hyderabad, Telangana - 500016.
3. The Additional Commissioner, Office of the Commissioner of Central Tax, Central Excise and Service Tax, Medchal Commissionerate, 11-4-649/B, Lakdi-ka-pul, Hyderabad, Telangana -500004.
4. The Superintendent of Central Tax, Kothagudem CGST Range, Quarter No. B-3, (Type-II) NMDC Staff Quarters, Paloncha Bhadradi-Kothagudem District, Telangana - 507154.
5. The Union of India, rep. by its Secretary (Finance), Ministry of Finance, North Block, New Delhi -110001.
6. The Branch Manager, State Bank of India, HACA Bhavan, Saifabad, Opp. Assembly, Hyderabad, Telangana - 500004. IFSC Code. SB1N007315.

...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 in the nature of MANDAMUS declaring that the action of the First Respondent in initiating coercive steps for recovery of the Service Tax and interest due as per the Order-in-Original

No. 21/2024 (ST), dated 13-02-2024, said to have been passed by the Third Respondent for the Period 01-04-2016 to 30-06-2017, by issuing the impugned Notice To a Third Person Under Section 79(1)(c) of CGST Act, 2017 in Form GST DRC-13, dated 24-12-2025, to the Sixth Respondent Bank where the Petitioner is having its Account, without the said Order-in-Original being served on the Petitioner as arbitrary, capricious and illegal and consequently set aside the said impugned Notice and direct the Respondents to serve copy of the said Order-in-Original to the Petitioner to enable the Petitioner to take steps for challenging 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 grant stay of operation of the impugned "Notice To a Third Person Under Section 79(1)(c) of CGST Act, 2017" in Form GST DRC-13, dated 24-12-2025, issued by the First Respondent to the Sixth Respondent Bank

Counsel for the Petitioner: SRI. G NARENDRA CHETTY

**Counsel for the Respondent Nos. 1to4: SRI. DOMINIC FERNANDES
(SENIOR STANDING COUNSEL FOR CBIC)
Counsel for the Respondent No.5: SRI N. BHUJANGA RAO,
DY. SOLICITOR GENERAL OF INDIA**

Counsel for the Respondent No.6:--

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.1215 OF 2026

DATED: 11.06.2026

Between:

M/s. S.K.R. Constructions, # 1-2-270/103/A/2,
K.K.Road, Suryapet, Suryapet District,
Telangana – 508 212, Rep. by its Managing Partner,
Mr. Sankineni Krishna Rao

... Petitioner

AND

The Assistant Commissioner of Central Tax,
Khammam GST Division, H.No.15-13-154,
Stapathi Vijaya Raghava Towers, Bank Colony,
Khammam, Khammam District, Telangana – 507 002 and five others

... Respondents

ORDER:

Heard Mr. G.Narendra Chetty, 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 to 4.

2. The writ petition pertains to order-in-original dated 13.02.2024 passed in
relation to the Assessment Year 2016-17 under the Finance Act, 1994, pursuant to
which a garnishee notice under Draft Form GST DRC-13 was issued on 24.12.2025,

which is also under challenge. The petitioner has taken a number of grounds including that the order was not communicated to it.

3. Learned Senior Standing Counsel for CBIC, upon instructions contained in Memo dated 18.02.2026, stated that the order-in-original dated 13.02.2024 was communicated *vide* email dated 25.04.2024 to the registered email ID of the petitioner along with Panchanama proceedings dated 03.06.2024.

4. Learned counsel for the petitioner had taken time on previous date to obtain instructions. Today, upon instructions, he prays that the matter may be disposed of with liberty to the petitioner to take appropriate steps in accordance with law against the order impugned within a period of 4 weeks.

5. The petitioner is at liberty to do so, as may be permissible in law. For a period of four weeks from today, let no coercive steps be taken against the petitioner pursuant to the impugned garnishee notice.

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

Miscellaneous applications pending, if any, shall stand closed.

//TRUE COPY//

**SD/-B. REKHA RANI
ASSISTANT REGISTRAR**

SECTION OFFICER

To,

1. The Assistant Commissioner of Central Tax, Khammam GST Division. H. No. 15-13-154, Stapathi Vijaya Raghava Towers, Bank Colony, Khammam, Khammam District, Telangana -507002.
2. The Additional Director, Directorate General of GST Intelligence, Hyderabad Zonal Unit, H. No. 1-11-222/4, Lane Opp. HDFC Bank, Begumpet, Hyderabad, Telangana - 500016.

3. The Additional Commissioner, Office of the Commissioner of Central Tax, Central Excise and Service Tax, Medchal Commissionerate, 11-4-649/B, Lakdi-ka-pul, Hyderabad, Telangana -500004.
4. The Superintendent of Central Tax, Kothagudem CGST Range, Quarter No. B-3, (Type-II) NMDC Staff Quarters, Paloncha Bhadradi-Kothagudem District, Telangana - 507154.
5. The Union of India, rep. by its Secretary (Finance), Ministry of Finance, North Block, New Delhi -110001.
6. The Branch Manager, State Bank of India, HACA Bhavan, Saifabad, Opp. Assembly, Hyderabad, Telangana - 500004. IFSC Code. SB1N007315.
7. One CC to SRI. G NARENDRA CHETTY Advocate [OPUC]
8. One CC to SRI. DOMINIC FERNANDES (senior standing counsel for CBIC) [OPUC]
9. One CC to SRI. N. BHUJANGA RAO, DY. SOLICITOR GENERAL OF INDIA [OPUC]
10. Two CD Copies

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BS

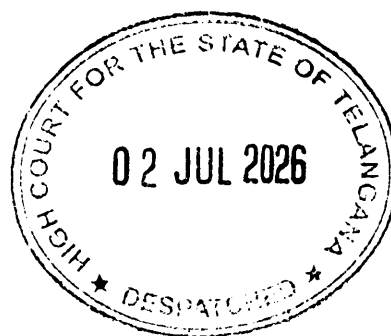


HIGH COURT

DATED: 11/06/2026

ORDER

WP.No.1215 of 2026



**DISPOSING OF THE WRIT PETITION
WITHOUT COSTS**

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MT
20/6/26