

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

**TUESDAY, THE SIXTEENTH 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: 29517 OF 2025

Between:

Sri Bavisetti Ranga Rao, S/o Venkateswarwa Rao, Aged 36 years, Occ ;
Business, R/o Plot No. 51 and 52, Maruthi Nagar, Dammaiguda, Nagaram
Village, Keesara Mandal, Medchal-Malkajgiri District.

.....PETITIONER

AND

1. State Bank of India, Industrial Estate, E.C.I.L. Branch, Hyderabad. Rep. by its Chief Manager.
2. State Bank of India, Hyderabad Circle, Local Head Office (LHO), Bank Street, Koti, Hyderabad-095 Rep. by its Chief General Manager.
3. The Assistant Commissioner of Central Tax, Medchal GST Division, Sri Aditya Towers, H.No. 8-2-77/3 and 4th Floor, Sri Sai Enclave, Old Bowenpally, Secunderabad 500 011.

(R3 impleaded as per Court Order dated 14.11.2025 in I.A.No.2/2025).

.....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 Writ or Order or Direction more particularly one in the nature of Writ of Mandamus, declaring the action of the 1st Respondent / Bank kept the Petitioners Savings Account bearing No. 10386125335 under freez Lien Amount of Rs. 5,87,702/- without giving opportunity to hearing and explanation as illegal, arbitrary, violation of Principles of Natural Justice guaranteed under Articles 14, Article

19(1)(g), 21 and Article 301 of Constitution of India and against the provisions of Banking Regulation Act, 1949, and consequently direct the Respondents to consider the Representation dated 18.09.2025.

I.A.NO:1 OF 2025

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 issue directions to the 1st Respondent to unfreeze the Petitioners savings account bearing No. 10386125335 pending disposal of we above writ petition.

Counsel for the Petitioner : SRI K.RAMACHANDRA

Counsel for the Respondent Nos.1 & 2 : SRI V.U.S.S.R.ANJANEYULU

Counsel for the Respondent No.3 : Ms. D.PALLAVI (SR 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. 29517 of 2025

DATED : 16.06.2026

Between:

Sri Bavisetti Ranga Rao

... Petitioner

AND

State Bank of India and two others

... Respondents

ORDER:

Heard Mr. K. Ramachandra, learned counsel appearing for the petitioner, Mr. V.U.S.S.R. Anjaneyulu, learned counsel appearing for respondent Nos.1 and 2-Bank through online and Ms. D. Pallavi, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC) appearing for respondent No.3.

2. In the present writ petition, the petitioner was only aggrieved by the action of the respondent Bank in freezing his bank account pursuant to the garnishee notice in Form GST DRC-13 dated 07.08.2025 issued under Section 79(1)(c) of the Central Goods and Services Tax (CGST) Act/State Goods and Services Tax Act, 2017.

3. Counter-affidavits have been filed by the respondent Bank and also the Revenue.

4. Learned counsel for the respondent Department submits that the amount of tax liability covered under the garnishee notice has been deducted from the bank account of the petitioner and credited to the GST Department upon which certificate in Form GST DRC-14 has also been issued. She refers to the communication in DRC-14 wherein it is stated that the lien marked on the bank account of the petitioner has been removed.

5. Learned counsel for the respondent-Bank submits that there was no freezing of the bank account of the petitioner. Only the amount covered under the garnishee notice was kept on hold and has now been debited from his bank account and credited to the GST Department. Therefore, the grievance of the petitioner has been redressed.

6. In the facts and circumstances noted above and in consideration of the submissions made by the learned counsel for the parties, we find that the grievance of the petitioner no longer remains.

The Writ Petition is, accordingly disposed of. There shall be no order as to costs.

Miscellaneous applications, if any pending, shall stand closed.

**SD/-A.H.S. GOWRI SHANKAR
ASSISTANT REGISTRAR**

//TRUE COPY//


SECTION OFFICER

To

1. The Chief Manager, State Bank of India, Industrial Estate, E.C.I.L. Branch, Hyderabad.
2. The Chief General Manager, State Bank of India, Hyderabad Circle, Local Head Office (LHO), Bank Street, Koti, Hyderabad-095.
3. The Assistant Commissioner of Central Tax, Medchal GST Division, Sri Aditya Towers, H.No. 8-2-77/3 and 4th Floor, Sri Sai Enclave, Old Bowenpally, Secunderabad 500 011.
4. One CC to SRI K.RAMACHANDRA, Advocate [OPUC]
5. One CC to Ms. D.PALLAVI (SR SC FOR CBIC) Advocate [OPUC]
6. One CC to SRI V.U.S.S.R.ANJANEYULU, Advocate (OPUC)
7. Two CD Copies

SA

BS

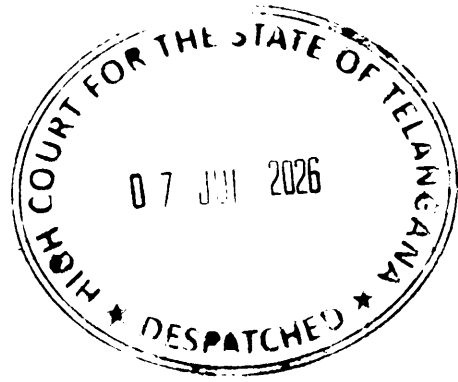


HIGH COURT

DATED: 16/06/2026

ORDER

WP.No.29517 of 2025



**DISPOSING OF THE W.P
WITHOUT COSTS.**

⑨ NT
23/6/26.