

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

**THURSDAY, THE SECOND DAY OF JULY
TWO THOUSAND AND TWENTY SIX**

PRESENT

**THE HONOURABLE THE CHIEF JUSTICE APARESH KUMAR SINGH
AND
THE HONOURABLE SRI JUSTICE G.M. MOHIUDDIN**

WRIT PETITION NO.35544 OF 2025

Between:

Mali Bawarlal, S/o: Hakmaji, aged about 39 years, Occ- Business, R/o H.No.8-12-71, Old PNB Lane, JPN Road, Warangal - 506002. Proprietor of MAA ASHAPURI MOBILE POINT

...PETITIONER

AND

1. Union of India, Represented by The Secretary, Department Of Revenue Ministry of Finance North Block, New Delhi 110 001
2. Central Tax, Central Excise and Service Tax, Office of Superintendent Ramnagar GST Range, 2nd Floor, Elegant Edifice, 3-4-118/2 NR, Ramanthapur Hyderabad-500013
3. Assistant Commissioner (State Taxes), Warangal Urban - III, Warangal Division. Warangal.
4. Development Credit Bank Ltd., (DCB), Rep. by its Branch Manager, Warangal Branch.
5. ICICI Bank Ltd., Rep. by its Branch Manager, Warangal Branch.

...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 a suitable writ, order or direction more particularly one in the nature of WRIT OF CERTIORARI calling for the records pertaining to the order Dt- 30/12/2023 vide Ref. No.ZD361223064485D issued by the 3rd Respondent and set aside the said order as illegal, arbitrary and violative of principles of natural Justice and consequent Demand cum Recovery Notice Dt-15/05/2025 and freezing of accounts.

I.A. NO: 2 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 suspend the order Dt- 30/12/2013 vide Ref. No.ZD361223064485D issued by the 3rd Respondent pending disposal of the main Writ Petition.

Counsel for the Petitioner: SRI S. A. V. RATNAM

Counsel for the Respondent No.1: SRI. B JITHENDER (CENTRAL GOVT COUNSEL)

Counsel for the Respondent Nos.2 and 3: SRI SWARROP OORILLA, SPECIAL GP FOR STATE TAX

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.35544 of 2025

DATED: 02.07.2026

Between:

Mali Bawarlal S/o. Hakmaji

... Petitioner

AND

Union of India
Represented by the Secretary,
Department of Revenue,
Ministry of Finance
North Block, New Delhi-110 001 & 4 others

... Respondents

ORDER:

Heard Ms. S.A.V.Ratnam, learned counsel appearing for the petitioner and Mr. Swaroop Oorilla, learned Special Government Pleader for State Tax, appearing for respondent Nos.2 and 3.

2. The writ petition has been preferred against the order in Form GST DRC-07 dated 30.12.2023 passed under Section 73 of the Telangana Goods and Services Tax Act, 2017, for the tax period July, 2017 to March, 2018 imposing the tax, penalty and interest.

3. The petitioner alleges that the show cause notice calling for his objections/explanation was uploaded in the common portal. The petitioner states that as he is an illiterate, he was not aware of the same being uploaded in the common portal. Pursuant to the impugned order, a Garnishee Notice in Form GST DRC-13 dated 21.09.2024 and Demand-cum-Recovery Notice dated 15.05.2025 were also issued.

4. However, after some arguments, learned counsel for the petitioner seeks liberty to the petitioner to prefer an appeal against the impugned order. 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 Special Government Pleader for State Tax submits that the petitioner was at liberty to prefer an appeal against the impugned order 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 taking into account the aforesaid facts and circumstances and if it 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/- B.REKHA RANI
ASSISTANT REGISTRAR

SECTION OFFICER

To,

1. The Secretary, Department Of Revenue Ministry of Finance North Block, Union of India, New Delhi 110 001
2. Central Tax, Central Excise and Service Tax, Office of Superintendent Ramnagar GST Range, 2nd Floor, Elegant Edifice, 3-4-118/2 NR, Ramanthapur Hyderabad-500013
3. Assistant Commissioner (State Taxes), Warangal Urban - III, Warangal Division. Warangal.
4. The Branch Manager, Development Credit Bank Ltd., (DCB), Warangal Branch.
5. The Branch Manager, ICICI Bank Ltd., Warangal Branch.
6. One CC to Sri S A V RATNAM Advocate [OPUC]
7. One CC to Sri B. Jithender (CENTRAL GOVT COUNSEL) [OPUC]
8. Two CCs to the GP for State Tax, High Court for the State of Telangana, at Hyderabad[OUT]
9. Two CD Copies

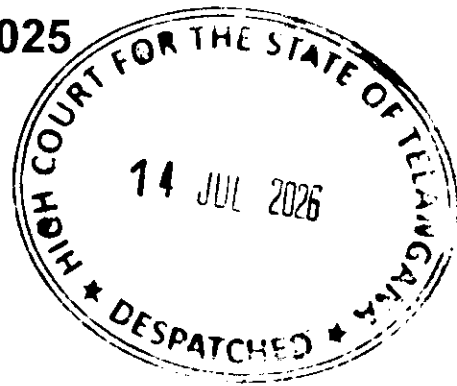
TJ
TKS

HIGH COURT

DATED: 02/07/2026

ORDER

WRIT PETITION NO.35544 OF 2025



**DISPOSING OF THE WRIT PETITION
WITHOUT COSTS**

12 copies
by
14/7/26