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

THURSDAY, THE EIGHTEENTH 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: 27345 OF 2025

Between:

M/s. Chinthala Vijaya Bhaskar Reddy Contractor, D.No. 1-170/1, Bijilapur, Mothkur, Yadadri Bhuvanagiri, Telangana -508277 Rep. By its Proprietor Sri. Chinthala Vijaya Bhaskar Reddy, S/o. Late. Rajanarasimha Reddy, Aged about 64 Years. R/o. Mothkur, Yadadri Bhuvanagiri District, Telangana State.

...PETITIONER

AND

1. The Superintendent of Central Tax, Bhongir GST Range, 2-5-2, Vasundara House, Beside Vasundhara Theatre, Khilabagh, Bhongir - 508116 Yadadri District
2. Union of India, Represented by its Secretary, Ministry of Finance, New Delhi - 110001.
3. State of Telangana, Rep by its Principal Secretary, Revenue (CT) Department, Dr. B.R. Ambedkar Secretariat Building, Saifabad, Hyderabad, Telangana.
4. The Branch Manager, State Bank of India 6-3, SBH Building, Main Road, Pottayigadda Mothkur , Yadadri Bhuvanagiri District-508 277 Telangana.
5. The Assistant Commissioner Central Tax, Uppal GST Division, Hyderabad, Telangana.

...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 particularly in the nature of Writ of MANDAMUS declaring the impugned Order in original dated 28/04/2024 in OIO No.

29/2024- 25 -GST passed by the 1st Respondent for the tax period 2018-19 as illegal, arbitrary, unjust, improper, without authority of law, contrary to the provisions of the GST Act 2017 and consequently be pleased to set aside the same.

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 suspend the operation of the attachment notice in Form GST DRC-13 dated 30/10/2024 to the 4th Respondent Bank pursuant to the impugned order dated 28/04/2024 passed by the 1st Respondent for the tax period 2018- 19 pending disposal of the writ petition.

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 grant STAY of collection of tax, penalty and interest as levied by the 1st Respondent pursuant to the impugned dated 28/04/2024 in OIO No. 29/2024- 25 - GST for the tax period 2018- 19 pending disposal of the writ petition.

Counsel for the Petitioner : SRI V.GANESH BHUJANGA RAO

Counsel for Respondent No.1&5:SRI DOMINIC FERNANDES, Sr.SC FOR CBIC

Counsel for the Respondent No.2 : SRI N.BHUJANGA RAO,
Dy.Solicitor General Of India

Counsel for the Respondent No.3&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.27345 of 2025

Dated: 18.06.2026

Between:

M/s. Chinthala Vijaya Bhaskar Reddy Contractor,
D.No.1-170/1, Bijilapur, Mothkur, Yadadri Bhuvanagiri,
Telangana – 508277, rep. by its Proprietor
Sri Chinthala Vijaya Bhaskar Reddy, S/o.late Rajanarasimha Reddy,
Aged about 64 years, R/o Mothkur, Yadadri Bhuvanagiri District,
Telangana State.

...Petitioner

and

The Superintendent of Central Tax,
Bhongir GST Range,
2-5-2, Vasundara House, beside Vasundhara Theatre,
Khilabagh, Bhongir – 508116,
Yadadri District and 4 others

...Respondents

Order:

Heard Mr. V.Ganesh Bhujanga Rao, 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 respondents No.1 and 5.

2. This Writ Petition has been preferred against the Order-in-Original dated 28.04.2024 passed under Section 73 of the Central Goods and Services Tax Act, 2017, for the financial year 2018-19 imposing the tax, penalty and interest.

3. The petitioner has approached this Court alleging that it has come to know about the liability only upon the issuance of the garnishee notice in Form GST DRC-13 on 30.10.2024 for attachment of its Bank account (Annexure P.4). It is submitted that the petitioner had paid the amount of Rs.29,660/- and requested to unfreeze its bank account, but respondent No.1 is not considering his request on technical ground that the amount was paid beyond the prescribed date.

4. However, after some arguments, learned counsel for the petitioner seeks liberty to the petitioner to prefer an appeal against the impugned Order-in-Original. 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 Senior Standing Counsel for CBIC submits that the petitioner was at liberty to prefer an appeal against the impugned Order-in-Original taking all the grounds as are available in law and on facts before the appellate authority in respect of the subject 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. The petitioner is at liberty to prefer an appeal within a period of two weeks with a delay condonation application and statutory pre-deposit. It is

open for the petitioner to take all the grounds in law and on facts before the appellate authority. The appellate authority would consider the question of delay taking into account the aforesaid facts and circumstances and if he 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.

SD/- A .JAYASREE
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Superintendent of Central Tax, Bhongir GST Range, 2-5-2, Vasundara House, Beside Vasundhara Theatre, Khilabagh, Bhongir - 508116 Yadadri District
2. The Secretary, Union of India, Ministry of Finance, New Delhi - 110001.
3. The Principal Secretary, State of Telangana, Revenue (CT) Department, Dr. B.R. Ambedkar Secretariat Building, Saifabad, Hyderabad, Telangana.
4. The Branch Manager, State Bank of India 6-3, SBH Building, Main Road, Pottayigadda Mothkur , Yadadri Bhuvanagiri District-508 277 Telangana.
5. The Assistant Commissioner Central Tax, Uppal GST Division, Hyderabad, Telangana.
6. One CC to SRI GANESH BHUJANGA RAO VADDURI, Advocate. [OPUC]
7. One CC to SRI DOMINIC FERNANDES, Senior Standing Counsel for CBIC. [OPUC]
8. One CC to SRI N.BHUJANGA RAO, Deputy Solicitor General of India, High Court for the State of Telangana at Hyderabad. [OPUC]
9. Two CD Copies.

BSK

19 TKS

HIGH COURT

DATED: 18/06/2026

HIGH COURT FOR THE STATE OF TELANGANA
20 JUL 2026
★ DESPATCHED ★

ORDER

WP.No.27345 of 2025

DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

11 copies
2/7/26