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

FRIDAY, THE NINETEENTH 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: 18894 OF 2026

Between:

M/s. A1-Habeebi and Co, rep. by its Proprietorix, Mrs. Azmatunnisan, 12-14-8/1, Lalapet, Secunderabad, Hyderabad-500 017.

...PETITIONER

AND

1. Superintendent of Central Tax, Tarnaka GST Range, 2nd Floor, Elegant Edifice, 3-4-118/2 NR, Ramanthapur, Hyderabad-500 003.
2. Assistant Commissioner of Central Tax, Tarnaka GST Division, 2-4-416 and 417, Ramgopalpet, M.G Road, Secunderabad-500 003.
3. State of Telangana, rep. by its Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Hyderabad.
4. Union of India, rep. by its Principal Secretary, Government of India, Ministry of Finance, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110 001.
5. State Bank of India, rep. by its Branch Manager, Near Tarnaka, Marrideep, Secunderabad, Telangana-500 017.

...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 toto issue a Writ of Mandamus or any other appropriate writ or order or direction - a) declaring that the final adjudication order in Form GST DRC-07 dated 2.5.2024 passed under Section 73 of the GST Act for the FY 2018-19 by the 1st Respondent as being a nullity, non-est in law on account of not having any signature on them and unsustainable in law. and (b) alternatively, declaring that the liability of tax, interest and penalty arising under the unsigned order in Form GST DRC-07 dated 2.5.2024 purportedly passed under Section 73 of the GST Act by the 1st Respondent cannot be enforced or recovered from the Petitioner on account of such order being unsigned, non-est. and (c) declaring that the limitation to file a statutory appeal under Section 107 of the GST Act, would not commence until a signed copy of the proceedings/ order in Form GST DRC-07 dated 2.5.2024 is served on the Petitioner in accordance with the law.

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 interim suspension of the bank attachment notice dated 6.2.2026 issued by the 2nd Respondent to the 5th Respondent in Form GST DRC-13 pursuant to the impugned order in original dated 28.3.2024 passed by the 1st Respondent for the tax period 2018-19, pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

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 grant stay of all further proceedings pursuant to the impugned order dated 28.3.2024 and the proceedings in the Form GST DRC-07 in Ref.No.ZD360524005411W dated 2.5.2024 passed by the 1St Respondent for the tax period 2018-19, pending disposal of the writ petition as otherwise the Petitioner will be put to sever loss and hardship.

Counsel for the Petitioner: SRI SIDDARTH GILDA

Counsel for the Respondent No.1 & 2: SRI DOMINIC FERNANDES
(SR. SC FOR CBIC)

Counsel for the Respondent No.3: GP FOR COMMERCIAL TAX

Counsel for the Respondent No.4: SRI N. BHUJANGA RAO,
Deputy Solicitor General of India

Counsel for the Respondent No.5: - - - -

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.18894 of 2026

Dated:19.06.2026

Between:

M/s. Al-Habeebi & Co.

...Petitioner

and

Superintendent of Central Tax.
Tarnaka GST Range, 2nd Floor. Elegant Edifice,
#3-4-118/2 NR. Ramanthapur. Hyderabad – 500 003,
and 4 others.

...Respondents

ORDER:

Learned counsel Sri Siddarth Gilda appears for the petitioner through video conferencing.

Sri Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC), appears for respondents No.1 and 2.

2. The writ petition has been preferred against the final adjudication order in Form GST DRC-07, dated 02.05.2024, passed under Section 73 of the Central Goods and Services Tax Act, 2017, for the financial year 2018-19 by respondent No.1 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 dated 06.02.2026 for attachment of its bank account. The petitioner alleges that the impugned order is contrary to law and violative of principles of natural justice as the same has been uploaded on the GSTIN portal without serving on the petitioner and also that the impugned order is null and void because the same is unsigned.

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, the appellate authority may be directed to consider the appeal sympathetically.

5. Learned Senior Standing Counsel for CBIC 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. There shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

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

//TRUE COPY//

SECTION OFFICER

To,

1. Superintendent of Central Tax, Tarnaka GST Range, 2nd Floor, Elegant Edifice, 3-4-118/2 NR, Ramanthapur, Hyderabad-500 003.
2. Assistant Commissioner of Central Tax, Tarnaka GST Division, 2-4-416 and 417, Ramgopalpet, M.G Road, Secunderabad-500 003.
3. The Principal Secretary to Government, Revenue (CT-II) Department, State of Telangana, Secretariat, Hyderabad.
4. The Principal Secretary, Government of India, Ministry of Finance, Union of India, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110 001.
5. The Branch Manager, State Bank of India, Near Tarnaka, Marrideep, Secunderabad, Telangana-500 017.
6. One CC to SRI SIDDARTH GILDA, Advocate [OPUC]
7. One CC to SRI DOMINIC FERNANDES (SR. SC for CBIC) [OPUC]
8. Two CCs to GP FOR COMMERCIAL TAX, High Court for the State of Telangana. [OUT]
9. One CC to SRI N. BHUJANGA RAO, Deputy Solicitor General of India [OPUC]
10. Two CD Copies

BN
TKS

HIGH COURT

DATED: 19/06/2026

ORDER

WP.No.18894 of 2026

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

DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

(13) NIT
18/7/26