

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

WRIT PETITION NO: 26937 OF 2025

Between:

M/S India Prime, Represented by its Proprietor Deepak Manohar Balwani, S/o Manoharlal Balwani Aged About. 36 Years Occupation. Business, R/o No.TF3, 3rd floor, 4-3-279 to 288, Anthem Arcade, Gujrati Galli, Hyderabad 500 095 Telangana State

...PETITIONER

AND

1. State of Telangana, Represented by its Principal Secretary Commercial Taxes Department, Telangana Secretariat, Hyderabad
2. The State Tax Officer-1, Abids Circle, Abids Division, Hyderabad TG
3. The Commissioner of State Tax, TGST Bhavan, Hyderabad.

...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 writ, order or direction more particularly one in the nature of Writ of Mandamus declaring the action of the Respondents in placing lien/attachment on the Petitioners Bank Accounts Under Section 73 of the TGST Act, 2017 and CGST Act, 2017 as illegal, arbitrary, unconstitutional and without jurisdiction consequently suspend the Proceedings No. ZD3602250926563 Dated 28.02.2025 issued by the 2ND respondent pertaining to the petitioners Bank Accounts bearing Nos. 10078256732 of IDFC Bank, Himayathnagar Branch, Hyderabad, ICICI Bank A/c no.

041001004306. Abids Branch. Hyderabad and other Accounts lien/attachment pertaining to petitioner firm.

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 Stay of all further proceedings in respect of Proceedings No. ZD3602250926563 Dated 28.02.2025 issued by the 2nd respondent pertaining to petitioner bank accounts pending disposal of the above Writ Petition.

**Counsel for the Petitioner: Ms RAHEEM UNNISA, REPRESENTING
SRI. SATYANARAYANA DHARMAPURI**

**Counsel for the Respondents: SRI SWAROOP OORILLA,
SPECIAL GOVT PLEADER 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.26937 of 2025

DATED: 02.07.2026

Between:

M/s. INDIA PRIME

Represented by its Proprietor Deepak Manohar Balwani

... Petitioner

AND

State of Telangana,
Represented by its Principal Secretary,
Commercial Taxes Department,
Telangana Secretariat, Hyderabad & 2 others

... Respondents

ORDER:

Ms. Raheem Unnisa Sultana, learned counsel representing
Mr. Satyanarayana Dharmapuri, learned counsel, appears for the petitioner.

Mr. Swaroop Oorilla, learned Special Government Pleader for State Tax,
appears for the respondents.

2. The writ petition has been preferred with the following prayer:

“For the reasons stated in the accompanying affidavit, the petitioner herein prays that this Hon’ble court be pleased to issue a writ, order or direction more particularly one in the nature of Writ of Mandamus

declaring the action of the Respondents in placing lien/attachment on the Petitioner's Bank Accounts Under Section 73 of the TGST Act, 2017 and CGST Act, 2017 as illegal, arbitrary, unconstitutional and without jurisdiction consequently suspend the Proceedings No. ZD3602250926563 Dated 28.02.2025 issued by the 2nd respondent pertaining to the petitioner's Bank Accounts bearing Nos. 10078256732 of IDFC Bank, Himayathnagar Branch, Hyderabad, ICICI Bank A/c no. 041001004306, Abids Branch, Hyderabad and other Accounts lien/attachment pertaining to petitioner firm and pass such other order or orders as this Hon'ble Court may deem fit and proper in the circumstances of the case and in the interest of justice."

3. The adjudication order has not been brought on record. On 10.09.2025, the following order was passed due to non-appearance of the petitioner:

"None for the petitioner.

At request of learned Special Government Pleader for State Tax, appearing on behalf of the respondents, list on 15.09.2025."

4. Again on 18.06.2026, no one had appeared for the petitioner and as no adjudication order had been challenged, the matter was again adjourned to 25.06.2026 under the caption "for dismissal". On the previous date, a request was made for adjournment on the ground of ill-health of learned Senior Counsel.

5. Today when the matter is called out, Ms. Raheem Unnisa Sultana, learned counsel submits that no instructions have been received from the petitioner.

6. Learned Special Government Pleader for State Tax submits that in the absence of the adjudication order and the relevant documents, the challenge to the garnishee notice may not be entertained. In view of the fact that the

petitioner has remained unrepresented on successive dates earlier and no adjudication order has been brought on record despite adjournments, it appears that the petitioner is not serious in prosecuting the instant matter.

7. Accordingly, the instant Writ Petition is dismissed. There shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

//TRUE COPY//

SD/- P.C.SULEKHA DEVI
ASSISTANT REGISTRAR

SECTION OFFICER

To,

1. One CC to SRI. SATYANARAYANA DHARMAPURI, Advocate [OPUC]
2. Two CCs to SRI SWAROOP OORILLA, SPECIAL GOVT PLEADER FOR
STATE TAX, High Court for the State of Telangana At Hyderabad. [OUT]
3. Two CD Copies

DAN

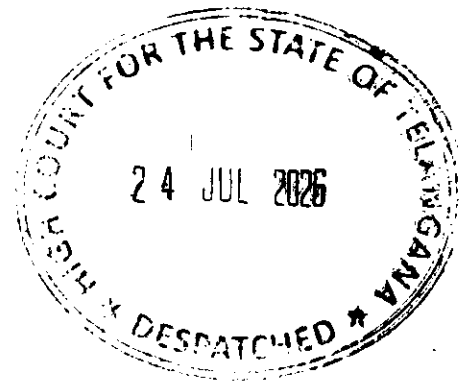
GJP

HIGH COURT

DATED: 02/07/2026

ORDER

WP.No.26937 of 2025



DISMISSING THE WRIT PETITION

WITHOUT COSTS

⑥ NT
21/7/26.