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

FRIDAY, THE SEVENTEENTH 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: 22845 OF 2026

Between:

M/s. Y V G Narayana, 2/5/377, Subedari, Hanamkonda, Hanumakonda, Telangana - 506 001, Represented by its Proprietor, Mr. Yada Srinivas, S/o. Mr. Damodar.

.....PETITIONER

AND

1. The Assistant Commissioner of Central Tax, Warangal Division, Office of the Deputy Commissioner of Central Tax, Central Excise and Service Tax, Warangal Division, H.No. 2-9-268/7, N.G.O's Colony Road, Vikas Nagar, Hanamkonda, Warangal - 506 001.
2. The Superintendent of Central Tax, Hanmakonda Range, Warangal Division, H.No. 2-7-391, Sri Sai Nivas, Venkateshwara Temple, Excise Colony, Hanamkonda - 506 001.
3. The State of Telangana, Represented by its Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Hyderabad.
4. The Branch Manager, , HDFC Bank Ltd., The Gayatri Co-Op Urban Bank Ltd. Branch, 5934/5935, Laskar Bazar, near Public Garden, Hanamkonda, Warangal, Telangana - 506 001.

.....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 of Mandamus or any other appropriate Writ, Order or Direction. I. the Show Cause Notice, bearing DIN No. GADT/CnG/ADT/GST/8255/2022-Gr.3-CGST-ADT-CIR-4-ADT-II HYDERABAD, SCN No.16/2023-24, Bearing DIN 20230956YS0000333B77, dated 25.09.2023, issued by the 2nd Respondent under

Section 74, under the provisions of the Telangana Goods and Services Tax Act, 2017, for the audit period from July, 2017 to March, 2022

(b). the Order-in-Original bearing No. 40/2024-25-Adjn-Supdt-GST-HNK, bearing DIN No. 20250356YO000000AC38, dated 21.03.2025, issued by the 2nd Respondent under Section 74, under the provisions of the Telangana Goods and Services Tax Act, 2017, for the audit period from July, 2017 to March, 2022

(c). the Summary of the Order in Form GST DRC-07, bearing Reference No. ZD360325044351P, dated 24.03.2025, for the tax period 2020 - 2021, and Summary of the Order in Form GST DRC-07, bearing Reference No. ZD360325044367C, dated 24.03.2025, for the tax period 2021 - 2022, issued by 2nd Respondent pursuant to the aforesaid Order-in-Original

(d). the Notice in Form GST DRC-13, bearing C.No. GEXCOM/TAR/D/GST/1 745/2025-CGST, dated 04.06.2026, issued by the 1st Respondent to the 4th Respondent, attaching the bank account of the Petitioner as being arbitrary, bad and non est in law, without jurisdiction, vague, issued without any authority of law, contrary to the provisions and scheme of the Central Goods and Services Tax Act, 2017 and the Telangana State Goods and Services Tax Act, 2017, a single consolidated Order-in-Original having been passed adjudicating demands pertaining to multiple financial years/tax periods, apart from being violative of the principles of natural justice and Articles 14, 19(1)(g) and 265 of the Constitution of India, and consequently to set aside the same in the interests of justice.

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 suspend the Notice, vide GST DRC - 13, dated 04.06.2026, issued by the 1st Respondent to the 4th Respondent, attaching the bank account and fixed deposits of the Petitioner, pending disposal of the above writ petition.

Counsel for the Petitioner : SRI. SRINARAYAN TOSHNIWAL

Counsel for the Respondent Nos.1 & 2 : SRI DOMINIC FERNANDES, SENIOR STANDING COUNSEL FOR CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS (CBIC)

Counsel for the Respondent No.3 : G.P FOR REVENUE

Counsel for the Respondent No.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.22845 of 2026

Dated:17.07.2026

Between:

M/s. Y.V.G.Narayana

...Petitioner

and

The Assistant Commissioner of Central Tax,
Warangal Division, Office of the Deputy Commissioner of Central Tax,
Central Excise & Service Tax, Warangal Division,
H.No.2-9-268/7, N.G.O's Colony Road, Vikas Nagar,
Hanamkonda, Warangal – 506 001,
and 3 others.

...Respondents

ORDER:

Learned counsel Sri Srinarayan Toshniwal appears for the petitioner.

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 show cause notice dated 25.09.2023, order-in-original dated 21.03.2025, the summary of the order in Form GST DRC-07 dated 24.03.2025 and also the garnishee notice in Form GST DRC-13 dated 04.06.2026.

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 04.06.2026.

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, it 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 order-in-original and DRC-07 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.

SD/- A.SREENIVASA REDDY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Assistant Commissioner of Central Tax, Warangal Division, Office of the Deputy Commissioner of Central Tax, Central Excise and Service Tax, Warangal Division, H.No. 2-9-268/7, N.G.O's Colony Road, Vikas Nagar, Hanamkonda, Warangal - 506 001.
2. The Superintendent of Central Tax, Hanmakonda Range, Warangal Division, H.No. 2-7-391, Sri Sai Nivas, Venkateshwara Temple, Excise Colony, Hanamkonda - 506 001.
3. The Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, State of Telangana at Hyderabad.
4. The Branch Manager, HDFC Bank Ltd., The Gayatri Co-Op Urban Bank Ltd. Branch, 5934/5935, Laskar Bazar, near Public Garden, Hanamkonda, Warangal, Telangana - 506 001.
5. Two CC's to G.P FOR REVENUE, High Court for the State of Telangana at Hyderabad. (OUT)
6. One CC to SRI SRINARAYAN TOSHNIWAL, Advocate [OPUC]

7. One CC to SRI DOMINIC FERNANDES, SENIOR STANDING COUNSEL FOR CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS (CBIC), Advocate [OPUC]
8. Two CD Copies

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HIGH COURT

DATED: 17/07/2026

ORDER

WP.No.22845 of 2026

DISPOSING OF THE W.P

WITHOUT COSTS.

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24/7/26