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

TUESDAY, THE TWENTY FIRST 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: 23186 OF 2026

Between:

M/s. Edique Solutions Private Limited, 8-3-231, A/304, Krishna Nagar, Yousufguda, Hyderabad, Telangana - 500045, GSTIN.36AAECE3447L1ZF, Rep. by its Director, Smt. Deepti Lamba, Age 51 years.

...PETITIONER

AND

1. The State of Telangana, Department of Commercial Taxes, Secretariat, Hyderabad
2. The Assistant Commissioner (Enft), Enforcement Unit, HOD (Div), Hyderabad
3. The Deputy Commissioner (ST)-2, Enforcement Wing, T.S., Hyderabad.
4. Kotak Mahindra Bank Limited, First Floor, Shop No. 104, 105 and 106, Harsha Mall, Alfa-1, Commercial Belt, Greater Noida - 201308. Rep. by its Branch Manager

...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 writ , order or direction, more particularly in the nature of a Writ of Mandamus calling for records and quashing the impugned assessment order bearing Ref. No. AD360123010627H dated 27.02.2025 and the summary order in FORM GST DRC-07 bearing Ref. No. ZD3602250874853 dated 27.02.2025 passed by Respondent No.3, and the consequential attachment issued by Respondent No.2 to the bank account of the Petitioner held with Respondent No.4.

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 permit the Petitioner to operate its bank account No. 9711951366 maintained with Respondent No.4.

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 suspend the impugned assessment order dated 27.02.2025 and the consequential notice of attachment dated 06.03.2026.

Counsel for the Petitioner: SRI. KAILASH NATH P S S

Counsel for the Respondent Nos. 1to3: SRI SWAROOP OORILLA, SPECIAL GOVT PLEADER FOR STATE TAX

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.23186 OF 2026

DATED: 21.07.2026

Between:

M/s. Edique Solutions Private Limited

... Petitioner

AND

The State of Telangana,
Department of Commercial Taxes,
Hyderabad and three others

... Respondents

ORDER:

Heard Mr. Kailash Nath P S S, learned counsel appearing for the petitioner and Mr. Swaroop Oorilla, learned Special Government Pleader for State Tax appears for respondent Nos.1 to 3.

2. The writ petition has been preferred against the assessment order and summary of the order in Form GST DRC-07, dated 27.02.2025 passed under Section 73 of the Central Goods and Services Tax Act, 2017, for the financial year 2020-21 by respondent No.3 imposing tax and penalty on the petitioner.

3. The petitioner has approached this Court alleging that it has come to know about the liability only upon issuance of garnishee notice in Form GST DRC-13 dated 06.03.2026 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.

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 counsel for the respondent Department submits that the petitioner is at liberty to prefer an appeal against the impugned order taking all the grounds as are available to it 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. Therefore, 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 on 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 an appeal, no coercive steps be taken against the petitioner pursuant to the impugned garnishee notice.

8. The writ petition is accordingly disposed of. There shall be no order as to costs.

Miscellaneous applications, if any pending, shall stand closed.

SD/- S.MALLIKARJUNA RAO
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The State of Telangana, Department of Commercial Taxes, Secretariat, Hyderabad
2. The Assistant Commissioner (Enft), Enforcement Unit, HOD (Div), Hyderabad
3. The Deputy Commissioner (ST)-2, Enforcement Wing, T.S., Hyderabad.
4. One CC to SRI. KAILASH NATH P S S Advocate [OPUC]
5. Two CCs to SPECIAL GOVERNMENT PLEADER FOR STATE TAX, High Court for the State of Telangana, at Hyderabad [OUT]
6. Two CD Copies

BM
TKS

HIGH COURT

DATED: 21/07/2026

ORDER

WP.No.23186 of 2026

HIGH COURT FOR THE ... ANA
30 JUL 2026
DESPATCHED

DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

9 copies
30/7/26