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

FRIDAY, THE THIRTY 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: 24768 OF 2026

Between:

M/s. Sri Sai Enterprises, Plot No.45, H.No.1-4-138, Sai Nagar Colony, Balapur, Rangareddy District, Telangana,500005. Represented by Proprietor, Sri Rajesh Kumar Rahangdale S/o. Omkar Rahangdale, Aged about 39 years, R/o Sonipuri, Balaghat, Madhya Pradesh , 481105.

...PETITIONER

AND

1. The Superintendent of Central Tax, Saroornagar Range, Saroornagar GST Division, 4th Floor, Sai Balaji Arcade, Nagole, Ranga Reddy, Hyderabad, Telangana 500068
2. Union of India, Ministry of Finance, Represented by its Secretary, North Block, New Delhi-110 001
3. The Branch Manager, ICICI Bank Limited, Balaghat Branch, in front of Central Bank of India, Gondia Road, Balaghat, Madhya Pradesh, 481001

...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 a Writ of Mandamus, declaring (i) That the impugned Order-in-Original No.52/2023-24-Adjn.(GST)Supdt dated 12.12.2023 bearing DIN 20231256YQ00001101D6 for FY 2017-18, passed by Respondent No. 1, as being void, arbitrary, illegal, ex parte, passed in violation of the principles of natural justice, without jurisdiction and without authority of law, apart from being violative of Articles 14, 19(1)(g), 265 and 300A of the Constitution of India, and to consequently set aside the same, (ii) That the recovery/attachment action initiated by the Respondent No. 1, culminating in the lien/freeze marked by the Respondent No. 3 Bank on the Petitioners savings bank account vide communication dated 21.07.2026, as being void, arbitrary, illegal, without jurisdiction, without authority of law apart from being violative of Articles 14, 19(1)(g), 21, 265 and 300A of the Constitution of India, and to consequently set aside the same and direct the Respondent No. 3 Bank to release the lien/freeze on the Petitioners account

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 stay operation of the impugned Order-in- Original No.52/2023-24-Adjn.(GST)Supdt dated 12.12.2023, issued by the Respondent No. 1

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 stay operation the recovery/attachment action initiated by the Respondent No. 1, culminating in the lien/freeze marked by the Respondent No. 3 Bank on the Petitioner's savings bank account vide communication dated 21.07.2026.

Counsel for the Petitioner: M/S P V PRASAD ASSOCIATES
Counsel for the Respondent No. 1: SRI. DOMINIC FERNANDES, SC FOR CBIC
Counsel for the Respondent No.2: Ms. ACHYUTH BHARATHWAJ,
SC FOR CERNTRAL GOVERNMENT
Counsel for the Respondent No.3:--

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

<u>WRIT PETITION No.24768 OF 2026</u>

DATED: 31.07.2026

Between:

M/s. Sri Sai Enterprises

... Petitioner

AND

The Superintendent of Central Tax
and two others

... Respondents

<u>ORDER</u>:

Heard Mr. P.Venkat Prasad, learned counsel representing P V Prasad Associates, learned counsel for the petitioner; Mr. Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC) appearing for respondent No.1 and Mr. M.S. Achyuth Bharathwaj, learned Standing Counsel for Central Government appearing for respondent No.2.

2. The writ petition has been preferred against the order-in-original dated 12.12.2023 for the Financial Year 2017-18 by respondent No.1 imposing tax, interest and penalty on the petitioner.

3. The petitioner has approached this Court alleging that respondent No.1 passed an *ex parte* impugned order-in-original due to which the petitioner was unaware of the adjudication proceedings and came to know about the liability

only when the respondent bank informed the petitioner that a lien/freeze had been marked on his account.

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, 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-in-original 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 order-in-original.

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 Superintendent of Central Tax, Saroornagar Range, Saroornagar GST Division, 4th Floor, Sai Balaji Arcade, Nagole, Ranga Reddy, Hyderabad, Telangana 500068
2. The Secretary, Union of India, Ministry of Finance, North Block, New Delhi-110 001
3. The Branch Manager, ICICI Bank Limited, Balaghat Branch, in front of Central Bank of India, Gondia Road, Balaghat, Madhya Pradesh, 481001
4. One CC to M/S P V PRASAD ASSOCIATES Advocate [OPUC]
5. One CC to SRI. ACHYUTH BHARATWAJ, SC FOR CENTRAL GOVERNMENT [OPUC]
6. One CC to SRI. DOMINIC FERNANDES, SC FOR CBIC [OPUC]
7. Two CD Copies

Bm
TKS

HIGH COURT

DATED: 31/07/2026

ORDER

WP.No.24768 of 2026

DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

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NT
12/8/26