IN THE HIGH COURT FOR THE STATE OF TELANGANA

AT HYDERABAD
(Special Original Jurisdiction)

WEDNESDAY, THE FIFTH DAY OF AUGUST
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: 25683 OF 2026

Between:

M/s. Doctors Crop Care Limited, Plot No. 21, 8-7-201/13, P.V. Enclave, 3rd Floor, Old Bowenpally, Secunderabad - 500 011, GSTIN. 36AADCD4754G1ZO, Rep. by its Managing Director, Sri Boppudi Venkata Siva Rama Krishna

...PETITIONER

AND

1. The Union of India, Rep. by its Secretary, Ministry of Finance, Department of Revenue, North Block, New Delhi - 110 001.
2. The Commissioner of Central Tax, Medchal GST Commissionerate, Hyderabad.
3. The Superintendent of Central Tax (GST), Fatehnagar Range, Kukatpally GST Division, 3rd Floor, Lords Court, Plot No. 80 and 81, Sy. No. 166, Usha Mullapudi Road, A.S. Raju Nagar, KPHB, Hyderabad - 500 072.
4. The Assistant Commissioner of Central Tax and Customs, Kukatpally Division, 2nd Floor, Lords Court, Plot No. 80 and 81, Sy. No. 166, Usha Mullapudi Road, A.S. Raju Nagar, Kukatpally, Hyderabad - 500 072.
5. Axis Bank Limited, CBB Hyderabad Branch, 6-3-879/B, First Floor, G. Pulla Reddy Building, Greenlands, Begumpet Road, Hyderabad. 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 a writ, order or direction, more particularly in the nature of a Writ of

Certiorari, calling for records and quashing the impugned Order-in-Original No. 211/2024-25 dated 17.01.2025 passed by the Respondent No.3, and the consequential notice in Form GST DRC-13 dated 03.06.2026 issued by the Respondent No.4 attaching the bank account of the Petitioner held with the Respondent No.5.

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 Order-in-Original No. 211/2024-25 dated 17.01.2025 and the consequential notice of attachment in Form GST DRC-13 dated 03.06.2026.

I.A. NO: 3 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. 911020036002787 maintained with the Respondent No.5.

Counsel for the Petitioner: SRI K.P. AMARNATH REDDY, REPRESENTS SRI. KAILASH NATH P S S

Counsel for the Respondent No.1: SRI N. SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA

Counsel for the Respondents No 2 To 4: DOMINIC FERNANDES, SC FOR CENTRAL BOARD OF CBIC

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.25683 OF 2026

DATED: 05.08.2026

Between:

M/s. Doctors Crop Care Limited,
Rep., by its Managing Director, Sri Boppudi Venkata Siva Rama Krishna,
Old Bowenpally, Secunderabad. ... Petitioner

AND

The Union of India,
Rep., by its Secretary, Ministry of Finance,
Department of Revenue, New Delhi and 4 others. ... Respondents

ORDER:

Heard Mr. K.P. Amarnath Reddy, learned counsel represents Mr. Kailash Nath P.S.S, learned counsel for the petitioner and Mr. Dominic Fernandes, learned Senior Standing Counsel appears for Central Board of Indirect Taxes and Customs (CBIC).

2. The writ petition has been preferred against the order-in-original, dated 17.01.2025 passed under Section 73 of the Central Goods and Services Tax Act, 2017, for the tax period July, 2017 to March, 2019 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 03.06.2026 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. Having regard to the aforesaid facts and circumstances, we are inclined to allow liberty to the petitioner to approach the competent authority within a period of two weeks from today with statutory pre-deposit and a delay

condonation application for submission of appeal. The petitioner may take all such grounds of law and facts in the memo of appeal as are available to it. Needless to say, if the appellate authority is satisfied on the point of delay, proceed to decide the appeal on merits in accordance with law within a period of three weeks thereafter. 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/- A.H.S.GOWRI SHANKAR
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Secretary, Ministry of Finance, Department of Revenue, Union of India, North Block, New Delhi - 110 001.
2. The Commissioner of Central Tax, Medchal GST Commissionerate, Hyderabad.
3. The Superintendent of Central Tax (GST), Fatehnagar Range, Kukatpally GST Division, 3rd Floor, Lords Court, Plot No. 80 and 81, Sy. No. 166, Usha Mullapudi Road, A.S. Raju Nagar, KPHB, Hyderabad - 500 072.
4. The Assistant Commissioner of Central Tax and Customs, Kukatpally Division, 2nd Floor, Lords Court, Plot No. 80 and 81, Sy. No. 166, Usha Mullapudi Road, A.S. Raju Nagar, Kukatpally, Hyderabad - 500 072.
5. The Branch Manager, Axis Bank Limited, CBB Hyderabad Branch, 6-3-879/B, First Floor, G. Pulla Reddy Building, Greenlands, Begumpet Road, Hyderabad.
6. One CC to SRI. KAILASH NATH P S S, Advocate [OPUC]
7. One CC to SRI. N BHUJANGA RAO, Deputy Solicitor General of India [OPUC]
8. One CC to SRI DOMINIC FERNANDES, SC FOR CENTRAL BOARD OF CBIC [OPUC]
9. Two CD Copies

DAN

TKS

HIGH COURT

DATED: 05/08/2026

ORDER

WP.No.25683 of 2026

HIGH COURT FOR THE STATE OF TELANGANA
19 AUG 2026
DESPATCHED

DISPOSING OF THE WRIT PETITION

WITHOUT COSTS

11 copies
14/8/26