

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

**FRIDAY, THE SEVENTH 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: 25913 OF 2026

Between:

M/s.Spectrum Biocides India Private Limited, Flat No.309, 2nd Floor, Survey No.575, Alwal Village, Rangareddy District. State of Telangana. Rep. by its Managing Director Mr.Kapil Reddy Laxmipoor, Aged about 46 years, Occ.Business.

.....PETITIONER

AND

1. The Assistant Commissioner of Central Tax, Tamaka-1 Circle, Malkajgiri Division, Aditya Towers, Old Bowenpally, Hyderabad.
2. The Assistant Director, Directorate General of GST Intelligence, Hyderabad Zonal Unit, Begumpet, Hyderabad.
3. The Assistant Commissioner of State Tax, Jeedimetla Circle, Qutbullapur Division, Gaganvihar, Hyderabad.
4. The Union of India, Rep. by its Secretary, Ministry of Finance, North Block, New Delhi - 110 001.
5. The Branch Manager, HDFC Bank Limited, Medchal, Malkajgiri, 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 Writ of Mandamus or any other appropriate Writ declaring the action of the 1st Respondent in passing the Summary of the Order in Form GST DRC-07, dated 26.11.2025 and the Order-in-Original, dated 24.11.2025, levying Tax and Penalty under Section 74 of the IGST/CGST/SGST Acts 2017, instead of under Section 73 of

the Act, without establishing any fraud or willful misstatement, without considering detailed Reply, dated 21.07.2022, without providing an opportunity of being heard to the Petitioner, is contrary to the provisions of the Acts and is not valid in the eye of law and in violation of Principles of Natural Justice and Rule of Law (2) the action of the 1st Respondent in issuing the Summary of the Order in Form GST DRC-07, dated 26.11.2024 without signature either physically or digitally is nonest in the eye of law and consequently set aside the Summary of the Order in Form GST DRC-07, dated 26.11.2025 and the Order-in-Original, dated 24.11.2025 passed by the 1st Respondent, for the tax period 2019-20 under the IGST/CGST/SGST Acts 2017, as null and void.

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 writ petition, the High Court may be pleased to suspend the operation of the Summary of the Order in Form GST DRC-07, dated 26.11.2025 and the Order-in-Original, dated 24.11.2025 passed by the 1st Respondent, for the tax period 2019-20 under the IGST/CGST/SGST Acts 2017, pending disposal of the above writ petition, as otherwise, the Petitioner will be put to severe loss and hardship.

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 writ petition, the High Court may be pleased to direct the 3rd Respondent to revoke the Garnishee Notice in Form GST DRC-13, dated 24.07.2026 issued by the 3rd Respondent to the 5th Respondent Bank, forthwith, for the tax period 2019-20 under the IGST/CGST/SGST Acts 2017, pending disposal of the above writ petition, as otherwise, the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner : SRI. MOHAMMED RAFI

**Counsel for the Respondent Nos.1 to 3 : SRI DOMINIC FERNANDES, SENIOR
SC FOR CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS (CBIC)**

**Counsel for the Respondent No.4 : SRI N.BHUJANGA RAO, DEPUTY
SOLICITOR GENERAL OF INDIA**

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.25913 OF 2026

DATED: 07.08.2026

Between:

M/s. Spectrum Biocides India Private Limited,
Rep., by its Managing Director, Mr. Kapil Reddy Laxmipoor,
Ranga Reddy District.

... Petitioner

AND

The Assistant Commissioner of Central Tax,
Tarnaka-1 Circle, Malkajgiri Division,
Old Bowenpally, Hyderabad and 4 others.

... Respondents

ORDER:

Heard Mr. Mohammed Rafi, learned counsel appearing for the petitioner and Mr. Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC) appearing for respondent Nos.1 to 3.

2. The writ petition has been preferred against the order-in-original dated 24.11.2025 along with summary of order in Form GST DRC-07 dated 26.11.2025 passed under Section 74 of the Central Goods and Services Tax Act,

2017, for the tax period April, 2019 to March, 2020 imposing the tax and penalty and also the show cause notice dated 29.03.2022.

3. The petitioner has approached this Court alleging that it has come to know about the liability only when it received letter dated 27.07.2026 from respondent No.5 Bank that its bank account has been freezed pursuant to the garnishee notice in Form GST DRC-13 on 24.07.2026.

4. However, after some arguments, learned counsel for the petitioner seeks liberty to the petitioner to prefer an appeal against the 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 summary of the order in Form GST 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. There shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

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SD/- L.VIJAYA LAXMI
ASSISTANT REGISTRAR

SECTION OFFICER

To

1. The Assistant Commissioner of Central Tax, Tamaka-1 Circle, Malkajgiri Division, Aditya Towers, Old Bowenpally, Hyderabad.
2. The Assistant Director, Directorate General of GST Intelligence, Hyderabad Zonal Unit, Begumpet, Hyderabad.
3. The Assistant Commissioner of State Tax, Jeedimetla Circle, Qutbullapur Division, Gaganvihar, Hyderabad.
4. The Secretary, Union of India, Ministry of Finance, North Block, New Delhi - 110 001.
5. The Branch Manager, HDFC Bank Limited, Medchal, Malkajgiri, Hyderabad.
6. One CC to SRI MOHAMMED RAFI, Advocate [OPUC]
7. One CC to SRI DOMINIC FERNANDES (senior standing counsel for CBIC) [OPUC]
8. One CC to One CC to SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA [OPUC]
9. Two CD Copies

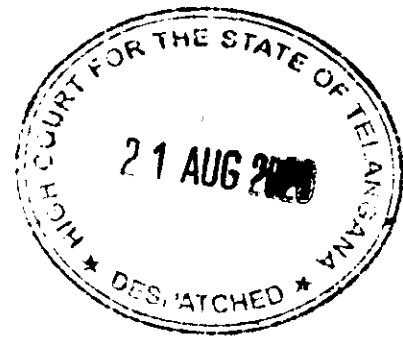
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HIGH COURT

DATED: 07/08/2026

ORDER

WP.No.25913 of 2026



**DISPOSING OF THE W.P
WITHOUT COSTS.**

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