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

TUESDAY, THE FOURTH 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: 25203 OF 2026

Between:

M/s.Sneha Waddera and BVLCCS Limited, M/s.Sneha Waddera and BVLCCS Limited, 8-6-450/A, .Bhagathsingh Nagar, Godavarikhani, Peddapalli District. State of Telangana. Rep. by its Director Mr.Kota Deva Aged about 28 years, Occ.Business

...PETITIONER

AND

1. The Superintendent of Central Tax, Ramagundam CGST Range, Mancherial Division, Ramagundam, Peddapalli District.
2. The Assistant Commissioner of Central Tax, Mancherial CGST Division.
3. The Union of India, Rep. by its Secretary, Ministry of Finance, North Block, New Delhi - 110 001.
4. The Branch Manager, State Bank of India, Fertilizer City Godavarikhani Branch, Godavarikhani, Peddapalli District.

...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 Wirt of Mandamus or any other appropriate Writ or Order or Direction declaring (1) the action of the 1st Respondent in passing the Order, dated 21.02.2025, the Summary of the Order in Form GST DRC-07, dated 21.02.2025 and the Order-in-Original, dated 19.02.2025, levying Tax and Penalty under Section 73 of the CGST/SGST Acts 2017, 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 Pt Respondent in issuing the Summary of Show Cause Notice, dated 26.11.2024 and passing the Summary of the Order in Form GST DRC-07, dated 21.02.2025 without maintaining 3 months gap, is contrary to Section 73(2) of the CGST/SGST Act, 2017 (3) the action of the 1st Respondent in not serving Form GST DRC-01A as contemplated under Section 142(1A) of the CGST/SGST Act 2017, is not valid in the eye of law (4) the action of the 1st Respondent in issuing the Summary of Show Cause Notice in Form GST DRC-01, dated 26.11.2024 without signature either physically or digitally is nonest in the eye of law and consequently set aside the Order, dated 21.02.2025, the Summary of the Order in Form GST DRC-07, dated 21.02.2025 and the Order-in-Original, dated 19.02.2025 passed by the 1st Respondent, for the tax period 2020-21 under the CGST/SGST Acts 2017, as null and void

<u>I.A. NO: 1 OF 2026</u>

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 operation of the Order, dated 21.02.2025, the Summary of the Order in Form GST DRC-07, dated 21.02.2025 and the Order-in-Original, dated 19.02.2025 passed by the 1st Respondent, for the tax period 2020-21 under the CGST/SGST Acts 2017, pending disposal of the above Writ Petition, as otherwise, the Petitioner will be put to severe loss and hardship.

<u>I.A. NO: 2 OF 2026</u>

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 direct the 2nd Respondent to revoke the Garnishee Notice issued in Form GST DRC-13, dated 21.08.2025 to the 4th Respondent Bank, forthwith, for the tax period 2020-21 under the 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. 1to3: SRI. DOMINC FERNANDES,
SENIOR SC FOR CBIC**

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.25203 of 2026

DATED: 04.08.2026

Between:

M/s. Sneha Waddera and BVLCCS Limited

... Petitioner

AND

The Superintendent of Central Tax,
Ramagundam CGST Range,
Mancherial Division, Ramagundam,
Peddapalli District & 3 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 21.02.2025 along with summary of order in Form GST DRC-07 dated 21.02.2025 passed under Section 73 of the Central Goods and Services Tax Act, 2017, for the tax period April, 2020 to March, 2021 imposing the tax, penalty and interest and also the show cause notice dated 25.11.2024.

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 on 21.08.2025 for attachment of its bank account.

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.

SD/- AHMED ABDULLAH KHAN
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Superintendent of Central Tax, Ramagundam CGST Range, Mancherial Division, Ramagundam, Peddapalli District.
2. The Assistant Commissioner of Central Tax, Mancherial CGST Division.
3. The Secretary, Union of India, Ministry of Finance, North Block, New Delhi - 110 001.
4. The Branch Manager, State Bank of India, Fertilizer City Godavarikhani Branch, Godavarikhani, Peddapalli District.
5. One CC to SRI. MOHAMMED RAFI Advocate [OPUC]
6. One CC to SRI. DOMINIC FERNANDES, SENIOR SC FOR CBIC [OPUC]
7. Two CD Copies

BM
TKS

HIGH COURT

DATED: 04/08/2026

ORDER

WP.No.25203 of 2026

HIGH COURT FOR THE STATE OF TELANGANA
21 AUG 2026
DESPATCHED

DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

9 copies
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14/8/26