

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

**THURSDAY, THE THIRTEENTH DAY OF AUGUST
TWO THOUSAND AND TWENTY SIX**

PRESENT

**THE HONOURABLE THE CHIEF JUSTICE APARESH KUMAR SINGH
AND
THE HONOURABLE SRI JUSTICE G.M. MOHIUDDIN**

WRIT PETITION NO: 21297 OF 2026

Between:

Pillalamarri V R Prasad, Former Director and sole member of M/s PVRP IT Services (OPC) Private Limited, S/o Venkata Subbaiah Sarma, Aged 65 years, R/o 13-1-105/3/1, Plot No.8, Moti Nagar, Behind Maxwell Hospital Balanagar, K.V Ranagareddy, Telangana - 500018

...Petitioner

AND

1. The Additional Director General, Office of the Directorate General of GST Intelligence Gurugram Zonal Unit, Plot No.44, Sector-32, Gurugram - 122001
2. The Commissioner of Central Tax, CGST Hyderabad Commissionerate 2nd Floor, GST Bhavan, Basheerbagh, Hyderabad - 500004
3. The Additional Commissioner of State Tax, Punjagutta Division, Commercial Taxes Complex, Nampally, Hyderabad - 500001
4. RBL Bank, SR Nagar Branch, Hyderabad, represented by its Branch Manager
5. Kotak Mahindra Bank, Tadepalligudem Branch, represented by its Branch Manager, D.No.2-1-37 1st Floor Ajanta Complex, Main Road, Tadepalligudem West Godavari District - 534101
6. Venkata Giridhar Sitamraju, Trendset Vintage Apartments, Block-B, B-1, Road No.14, Banjara Hills, Hyderabad 500004
7. The Additional Commissioner of Central Tax, CGST Hyderabad Commissionerate, 2nd Floor, GST Bhavan, Basheerbagh, Hyderabad - 500004
8. The Assistant Commissioner of State Tax, Mayur Kushal Complex, Jubilee Hills Circle, Panjagutta Division, Hyderabad-500001
9. State of Telangana, Through Principal Secretary to Government, Revenue Department, (Commercial Tax) Hyderabad, Telangana

10. Union of India, Ministry of Finance, represented by its Secretary, North Block,
New Delhi- 110001

...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 DRC-22 dated 19-05-2025 issued to Respondent No 6 (Kotak Mahindra bank) by the Respondent No1 under the provisions of CGST/TGST Act 2017 as being void arbitrary illegal without jurisdiction without authority of law apart from being violative of Articles 14 19(1)(g) and 265 of the Constitution of India and to consequently set aside the same.

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 DRC-22 dated 19-05-2025 issued to Respondent No.6 (Kotak Mahindra bank) passed by the Respondent No.1.

**Counsel for the Petitioner: Sri. P. VENKATA PRASAD,
representing P.V. Prasad Associates**

Counsel for the Respondent No.1: Mr. DOMINIC FERNANDES

**Counsel for the Respondent No.2: Sri. D. RAGHAVENDRA RAO, Senior
Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC)**

Counsel for the Respondent Nos.3, 8, 9: GP for Commercial Tax

**Counsel for the Respondent No.10: Sri. N. BHUJANGA RAO,
Deputy Solicitor General of India**

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. 21297 OF 2026

DATED : 13.08.2026

Between:

Pillalamarri V R Prasad,
Former Director and sole member of
M/s. PVRP IT Services (OPC) Private Limited

... Petitioner

AND

The Additional Director General,
Office of the Directorate General of GST Intelligence,
Gurugram Zonal Unit,
Plot No.44, Sector-32,
Gurugram-122001 and 9 others

... Respondents

ORDER:

Heard Mr. P. Venkata Prasad, learned counsel representing
P V Prasad Associates, learned counsel for the petitioner, in virtual
mode, Mr. Dominic Fernandes, learned counsel appearing for
respondent No.1-Directorate General of GST Intelligence (DGGI) and
Mr. D. Raghavendra Rao, learned Senior Standing Counsel for
Central Board of Indirect Taxes and Customs (CBIC), appearing for
respondent No.2-CGST Hyderabad Commissionerate, in virtual mode.

2. The provisional attachment of the bank account, under Section 83 of the Central Goods and Services Tax Act, 2017 (for short, 'the Act'), of the petitioner maintained with respondent No.5-Kotak Mahindra Bank *vide* Form GST DRC-22 dated 19.05.2025 (annexure-P1), impugned herein has outlived its life of one year. Therefore, it is not disputed in law by the learned counsel for respondent No.1-DGGI or respondent No.2-CGST Hyderabad Commissionerate, that the impugned provisional attachment cannot remain in force.

3. In view of impugned provisional attachment *vide* Form GST DRC-22 dated 19.05.2025 outlived its life of one year, the same is set aside.

4. The instant Writ Petition is accordingly disposed of. There shall be no order as to costs.

Miscellaneous applications, if any pending, shall stand closed.

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**SD/- K.V.O. NARSI BABU
ASSISTANT REGISTRAR**

SECTION OFFICER

To,

1. The Additional Director General, Office of the Directorate General of GST Intelligence Gurugram Zonal Unit Plot No 44 Sector-32 Gurugram
2. The Commissioner of Central Tax, CGST Hyderabad Commissionerate 2nd Floor GST Bhavan Basheerbagh Hyderabad 500004
3. The Additional Commissioner of State Tax, Punjagutta Division Commercial Taxes Complex Nampally Hyderabad
4. The Branch Manager, RBL Bank, SR Nagar Branch Hyderabad.
5. The Branch Manager, Kotak Mahindra Bank, Tadepalligudem Branch, D.No. 2-1-37 1st Floor Ajanta Complex Main Road Tadepalligudem West Godavari District 534101

6. The Additional Commissioner of Central Tax, CGST Hyderabad Commissionerate 2nd Floor GST Bhavan Basheerbagh Hyderabad 500004
7. The Assistant Commissioner of State Tax, Mayur Kushal Complex Jubilee Hills Circle Panjagutta Division Hyderabad-500001
8. The Principal Secretary to Government, Revenue Department (Commercial Tax) Hyderabad, Telangana
9. The Secretary, Union of India, Ministry of Finance, North Block, New Delhi-110001
10. One CC to SRI. P.V. PRASAD ASSOCIATES, Advocate [OPUC]
11. One CC to SRI. DOMINIC FERNANDES, Advocate [OPUC]
12. One CC to SRI. D. RAGHAVENDRA RAO, Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC), Advocate [OPUC]
13. One CC to SRI. N. BHUJANGA RAO, Deputy Solicitor General of India, [OPUC]
14. Two CD Copies

PSR

PVL

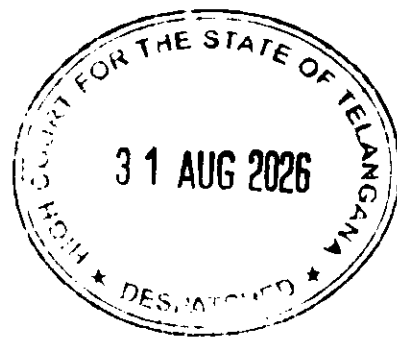
A handwritten signature in black ink, appearing to be 'P.V. Prasad', is written over the 'PVL' text.

HIGH COURT

DATED: 13/08/2026

ORDER

WP.No.21297 of 2026



DISPOSING OF
THE WRIT PETITION
WITHOUT COSTS.

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Kpov
25/8/26