IN THE HIGH COURT FOR THE STATE OF TELANGANA

AT HYDERABAD
(Special Original Jurisdiction)

MONDAY, THE SEVENTEENTH 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: 4325 OF 2025

Between:

M/s. Half Tone Die Makers Pvt Ltd,, Plot No. 9 10 A, 1st 2nd Floor, Jersey Lane, IDA Uppal, Hyderabad, Telangana. Rep. by its Managing Director, N. Murali, S/o Viswanath, aged about 48 years, Occ. Managing Director of M/s. Half Tone Die Makers Pvt Ltd,

...PETITIONER

AND

1. The Asst. Commissioner (ST), Vidynagar Circle, Secunderabad Division. Hyderabad
2. The Appellate Joint Commissioner (ST)., Office of the Appellate Joint Commissioner of State Tax, Secunderabad Division, Hyderabad. 5th Floor, C.T. Complex, Nampally, Hyd.
3. The Commissioner of State Taxes, Nampally, Hyderabad. Telangana State.
4. The State of Telangana,, Rep. by its Secretary, Revenue (CT) Department, Government of Telangana, Secretariat Buildings, 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 an appropriate Writ for order or direction more particularly one in the nature of Writ of Mandamus declaring the action of the Respondent No.2 is passing order in Appeal No. S/187/2023-24/GST vide order No. ZD361124001555T dated 2-11-2024 confirming the assessment order passed by the Respondent No.1 bearing No. SCN

ARN No. AD361121016162U dated 14-12-2023 including the demand for penalty as illegal, arbitrary, unjust and it is in violate of principle of natural justice, and without appreciating the facts on record and contrary to Rules and unconstitutional and set aside the Appeal No. S/187/2023-24/GST vide order No. ZD361124001555T dated 2-11-2024 issued by the 2nd respondent confirming the assessment order passed by the 1st respondent in SCN ARN No. AD361121016162U dated 14-12-2023 including imposing of penalty against the petitioner in the interest of justice.

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 direct defreezing the account of the petitioner company and permit the petitioner company to operate pending disposal of the writ petition.

I.A. NO: 1 OF 2025

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 the demand of remaining disputed tax pending disposal the Writ Petition and to pass such other order or orders as Honble Court may deems fit and proper in the circumstances of the case as otherwise the petitioner will be put to irreparable loss and hardship.

I.A. NO: 2 OF 2025

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 order No. ZD361124001555T dated 2-11-2024 issued by the 2nd respondent pending disposal of Writ petition.

Counsel for the Petitioner: Sri. D Ramakrishna

Counsel for the Respondents No.1 To 3: SRI SWAROOP OORILLA, SPECIAL GOVERNMENT PLEADER FOR STATE TAX
Counsel for the Respondent No.4: GP FOR REVENUE

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.4325 of 2025

DATED: 17.08.2026

Between:

M/s. Half Tone Die Makers Pvt Ltd.

... Petitioner

AND

The Asst. Commissioner (ST),
Vidynagar Circle, Secunderabad Division,
Hyderabad & 4 others

... Respondents

ORDER:

Mr. D. Ramakrishna, learned counsel appears for the petitioner.

Mr. Swaroop Oorilla, learned Special Government Pleader for State Tax appears for the respondents.

2. The writ petition has been preferred with the following prayer:

> "For the reasons stated in the accompanying affidavit the petitioner herein prayed that this Hon'ble Court may be pleased to issue an appropriate Writ for order or direction more particularly one in the nature of Writ of "Mandamus" declaring the action of the Respondent No.2 is passing order in Appeal No. S/187/2023-24/GST vide order No.ZD361124001555T dated 2-11-2024 confirming the assessment order passed by the Respondent No.1 bearing No. SCN ARN No. AD361121016162U dated 14-12-2023 including the demand for penalty as illegal, arbitrary, unjust and it is in violate of principle of natural justice, and without appreciating the facts on record and contrary to Rules and unconstitutional and set aside the Appeal No. S/187/2023-24/GST vide order

No. ZD361124001555T dated 2-11-2024 issued by the 2nd respondent confirming the assessment order passed by the 1st respondent in SCN ARN No. AD361121016162U dated 14-12-2023 including imposing of penalty against the petitioner in the interest of justice and to pass such other order or orders as Hon'ble Court may deems fit and proper in the circumstances of the case."

3. A Memo dated 03.08.2026 has been filed after the previous order dated 30.07.2026 containing email address to IDFC First Bank Limited.

4. Learned counsel for the petitioner submits that by this email, the respondent authority has directed the petitioner's bank to place a *lien* of Rs.9,60,000/- on its account.

5. However, learned Special Government Pleader for State Tax submits that the email is not in the nature of any garnishee notice and no opinion can be formed that the petitioner's account has been kept on *lien* based upon any garnishee notice of the Proper Officer.

6. 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, it may be directed to consider it sympathetically.

7. Learned Special Government Pleader for State Tax submits that the petitioner is at liberty to prefer an appeal against the impugned order taking all the grounds as are available in law and on facts before the appellate authority in respect of the subject tax period.

8. 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.

9. Therefore, we grant liberty to the petitioner to prefer an appeal against the impugned order 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.

10. 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/- B.REKHA RANI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Asst. Commissioner (ST), Vidynagar Circle, Secunderabad Division. Hyderabad
2. The Appellate Joint Commissioner (ST), Office of the Appellate Joint Commissioner of State Tax, Secunderabad Division, Hyderabad. 5th Floor, C.T. Complex, Nampally, Hyd.
3. The Commissioner of State Taxes, Nampally, Hyderabad. Telangana State.
4. The Secretary, Revenue (CT) Department, State of Telangana, Government of Telangana, Secretariat Buildings, Hyderabad.

5. One CC to SRI. D RAMAKRISHNA, Advocate [OPUC]
6. Two CCs to GP FOR STATE TAX, High Court for the State of Telangana, at Hyderabad [OUT]
7. Two CCs to GP FOR REVENUE, High Court for the State of Telangana, at Hyderabad [OUT]
8. Two CD Copies

DAN

TKS

HIGH COURT

DATED: 17/08/2026

ORDER

WP.No.4325 of 2025

DISPOSING OF THE WRIT PETITION

WITHOUT COSTS

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