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

WEDNESDAY, THE NINTH DAY OF SEPTEMBER
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: 29490 OF 2026

Between:

M/s. Sri Laxmi Venkateshwara Granites, Rep. by its Managing Partner, Gurram Indrasena Reddy, Sy No.48/A and 49/A, Khazipur, Karimnagar, Telangana- 505401.

.....PETITIONER

AND

1. Superintendent of Central Tax, Karimnagar Urban Range, Karimnagar CGST Range, Medchal Commissionerate, 2nd Floor, D.No. 8-7-296/1, Hanumannagar (Ganesh Nagar), Karimnagar- 505001.
2. State of Telangana, Rep. by its Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Hyderabad.
3. Union of India, Rep. by the Secretary, Ministry of Finance, No.136-A, North Block, New Delhi.
4. The Branch Manager, Karnataka Bank Limited, 1st Floor, 7-2-1125, Vemulavada Road, Mankammathota, Karimnagar- 505001.

.....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, Order or Direction more particularly in the nature of MANDAMUS declaring the action of the 1st Respondent in passing the impugned Order dated 27.1.2025 passed for the financial year 2020-21, as Arbitrary, illegal and the Form

DRC-01 not being signed either digitally or physically and 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 suspend the operation of the Form DRC-13 dated 22.9.2025 issued by the 1st Respondent to the 4th Respondent bank.

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 stay the operation of the Order dated 27.1.2025 passed by the 1st Respondent for the financial year 2020-21.

Counsel for the Petitioner : SRI GADHAMSETTY NAGA GOURI SHANKAR

Counsel for the Respondent Nos.1 & 2 : G.P FOR COMMERCIAL TAX

Counsel for the Respondent No.3 : SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA

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. 29490 of 2026
(CNR No.HBHC010607762026)

DATED : 09.09.2026

Between:

M/s. Sri Laxmi Venkateshwara Granites

... Petitioner

AND

Superintendent of Central Tax and three others

... Respondents

ORDER:

The instant writ petition has been preferred against order-in-original dated 26.12.2024 and consequential order under Section 73 of the Central Goods and Services Tax Act, 2017, along with summary of the order in Form GST DRC-07 dated 27.01.2025, for the tax period April, 2020, to March, 2021, imposing tax, interest and penalty.

2. The petitioner has approached this Court alleging that it has come to know about the liability only upon the issuance of garnishee notice in FORM GST DRC-13 dated 22.09.2025 for attachment of its bank account.

3. However, after some arguments, Sri G.N.G. Shankar, learned counsel for the petitioner seeks liberty to the petitioner to prefer an appeal against the impugned orders. He submits that some delay might have been occurred in approaching the appellate authority and therefore, he may be directed to consider it sympathetically.

4. Learned counsel for the respondent Department submits that the petitioner is at liberty to prefer an appeal against the impugned orders

taking all the grounds as are available in law and on facts before the appellate authority in respect of the subject tax period.

5. 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.

6. However, 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 take into account the explanation for delay and if he is satisfied on the point of delay, he shall proceed to decide the appeal on merits in accordance with law. 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 garnishee notice dated 22.09.2025.

The Writ Petition is disposed of with the aforesaid liberty. However, there shall be no order as to costs.

Miscellaneous applications, if any pending, shall stand closed.

SD/- P. PRAMOD KUMAR
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Superintendent of Central Tax, Karimnagar Urban Range, Karimnagar CGST Range, Medchal Commissionerate, 2nd Floor, D.No. 8-7-296/1, Hanumannagar (Ganesh Nagar), Karimnagar- 505001.
2. The Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, State of Telangana at Hyderabad.
3. The Secretary Union of India, Ministry of Finance, No.136-A, North Block, New Delhi.
4. The Branch Manager, Karnataka Bank Limited, 1st Floor, 7-2-1125, Vemulavada Road, Mankammathota, Karimnagar- 505001.
5. Two CC's to G.P FOR COMMERCIAL TAX, High Court for the State of Telangana at Hyderabad. (OUT)

6. One CC to SRI GADHAMSETTY NAGA GOURI SHANKAR, Advocate [OPUC]
7. One CC to SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA (OPUC)
8. Two CD Copies

SA

GJP

HIGH COURT

DATED: 09/09/2026

HIGH COURT FOR THE STATE OF TEL...

23 SEP 2026

ORDER

WP.No.29490 of 2026

DISPOSING OF THE W.P(SR)

WITHOUT COSTS.

11 copies

T.P

21/09/26