

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

**TUESDAY, THE TWENTY NINTH DAY OF SEPTEMBER
TWO THOUSAND AND TWENTY SIX**

PRESENT

**THE HONOURABLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH
AND
THE HONOURABLE SRI JUSTICE VAKITI RAMAKRISHNA REDDY**

WRIT PETITION NO: 29107 OF 2026

Between:

M/s 4 Brick Infra Projects LLP, H. No. 3-5-80/2/3, Vivekananda Nagar Colony, Plot no 604, Ground Floor, Near Senior Citizen Park Kukatpally, Telangana-500072 Represented by Partner, Vemulapalli Sai Leela, C/o Srinivasulu Vernulapalli, Aged 53 years R/o Flat 206, ETNA, Halcyon by Phoenix, Road no 78, Padmalaya Studio, Jubilee Hills, Telangana -500033.

.....PETITIONER

AND

1. The Superintendent of Central Tax, Moosapet Range, Kukatpally Division, 3rd Floor, Lords Court, Plot No 80, 81, Sy. No 166, Usha Mullapudi Road, Near South India Shopping Mall, A.S. Raju Nagar, KPHB, Hyderabad-500 072.
2. Union of India, Ministry of Finance, Represented by its Secretary, North Block, New Delhi - 110 001.

.....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 to declare that the impugned Order-in-Original bearing Reference No. 20/2025-2026-ADJN-Range Moosapet dated 17.12.2025 read with Form GST DRC-07 bearing Reference No. ZD361225108097J dated 29.12.2025 passed by the Respondent No.1 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 impugned Order-in-Original bearing Reference No. 20/2025-2026-ADJN-Range Moosapet dated 17.12.2025 read with Form GST DRC-07 bearing Reference No. ZD361225108097J dated 29.12.2025 issued by the Respondent No.1.

**Counsel for the Petitioner : SRI P.VENKAT PRASAD, LEARNED COUNSEL
REPRESENTING SRI P.V.PRASAD ASSOCIATES**

**Counsel for the Respondent No.1 : M/s DOMINIC FERNANDES (SENIOR
STANDING COUNSEL FOR CBIC)**

**Counsel for the Respondent No.2 : SRI N.BHUVANGA 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 VAKITI RAMAKRISHNA REDDY**

**WRIT PETITION No.29107 OF 2026
(CNR No.HBHC010591172026)**

Dated: 29.09.2026

Between:

**M/s 4 Brick Infra Projects LLP
Represented by its Partner Vemulapalli Sai Leela**

...Petitioner

And

**The Superintendent of Central Tax,
Moosapet Range, Kukatpally Division,
KPHB, Hyderabad-500 072 and another.**

...Respondents

ORDER:

Mr. P. Venkat Prasad, learned counsel appears for P V Prasad Associates, learned counsel for the petitioner.

Mr. Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC) appears for respondent No.1.

2. This Writ Petition is filed for the following relief:

“...to issue a writ, order, or direction more particularly one in the nature of a Writ of Mandamus to declare that the impugned Order-in-Original bearing Reference No.20/2025-2026-ADJN-Range Moosapet dated 17.12.2025 read with Form GST DRC-07 bearing Reference No.ZD361225108097J dated 29.12.2025 passed by the Respondent No.1 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 and/or pass such further or other order(s) as this Hon'ble Court may deem fit and proper in the circumstances of the case."

3. Learned counsel for the petitioner submits that the petitioner came to know about passing of the impugned orders only when the Bank officials intimated him that respondent No.1 issued Form GST DRC-13 dated 03.06.2026 for attachment of his bank account.

4. However, after some arguments, 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 preferring the appeal and therefore, the same may be directed to be considered sympathetically.

5. Learned Senior Standing Counsel for CBIC submits that the petitioner was at liberty to prefer an appeal against the impugned orders, taking all the grounds as are available to him in law and on facts.

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. Accordingly, 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 in law and on facts in the memo of appeal as are available to him. Needless to say, the appellate authority would consider the question of delay taking into account the facts and circumstances of the case 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 petitions, pending if any, stand closed.

SD/-P.C. SULEKHA DEVI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Superintendent of Central Tax, Moosapet Range, Kukatpally Division, 3rd Floor, Lords Court, Plot No 80,81, Sy. No 166, Usha Mullapudi Road, Near South India Shopping Mall, A.S. Raju Nagar , KPHB, Hyderabad-500 072.
2. The Secretary, Union of India, Ministry of Finance, North Block, New Delhi - 110 001.
3. One CC to M/s P.V.PRASAD ASSOCIATES, Advocate [OPUC]
4. One CC to SRI. DOMINIC FERNANDES (SENIOR STANDING COUNSEL FOR CBIC) Advocate [OPUC]
5. One CC to SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA, Advocate (OPUC)
6. Two CD Copies

SA

HIGH COURT

DATED: 29/09/2026

ORDER

WP.No.29107 of 2026



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

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T.P
08/10/26