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

WEDNESDAY, THE SECOND DAY OF APRIL
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE THE ACTING CHIEF JUSTICE SUJOY PAUL
AND
THE HONOURABLE SMT JUSTICE RENUKA YARA

WRIT PETITION NOs: 9668 & 9671 OF 2025

W.P.No.9668 OF 2025

Between:

Cemetrix (IT) Services Private Limited, Having its office at 6th Floor, 6B, Melange Towers, Ratnadeep Supermarket Lane, Patrika Nagar, Hitech City, Madhapur, Hyderabad, Telagnana Represented by its director Mrs. Shilpa Banda, W/o. Satish Banda, Aged about 44 Years, R/o. Hyderabad.

...PETITIONER

AND

1. The Commissioner of Commercial Taxes, Commercial Taxes Department, CT Complex, Nampally, Hyderabad.
2. The Assistant Commissioner of State Taxes, Madhapur (4) Circle, Madhapur Division, 7th Floor, Gaganvihar, Nampally, Hyderabad.
3. The Assistant Commissioner of State Taxes, Madhapur (3) Circle, Madhapur Division, 4th Floor, Gaganvihar, Nampally, Hyderabad.
4. Kotak Mahindra Bank Limited, 8-2-12-176/1/B, Ground Floor, Ashoka Hi Tech Chambers, Road No. 2 Banjara Hills, Hyderabad - 500034.

...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 pass a writ order or direction, more particularly in the nature of a writ of mandamus declaring the Form GST DRC 22 bearing. reference No. CCT's ENFT-2/Peshi/2024 dated 11/03/2024 issued by Respondent No. 1 to Respondent Nos 4 attaching the bank accounts as being void, illegal, arbitrary, violative of Articles 14, 19, 21 and 265 of the Constitution of India, violative of principles of natural justice, and without authority of law and consequently set

aside the same and direct Respondent No. 4 to release the bank accounts of the Petitioner.

IA 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 direct the Respondents No. I to 3 not to recover any further amounts from the Petitioner.

IA 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 suspend the attachment-notice in Form GST DRC 22 all bearing reference No. CCTs ENFT-2/Peshi/2024 issued to Respondent Nos- 4.

Counsel for the Petitioner : SRI M.NAGA DEEPAK

Counsel for the Respondents No.1to3:SRI SWAROOP OORILLA,SPL.G.P for State Tax

Counsel for the Respondents No.4 : --

W.P.No.9671 OF 2025

Between:

Naskon Soft Private Limited, Having its office at 16-11-19, Saleem Nagar Colony, Malakpet, Hyderabad Represented by its director Mrs. Shilpa Banda,yv7o. Sati.sh Banda Aged about 44 Years, R/o. Hyderabad

...PETITIONER

AND

1. The Commissioner of Commercial Taxes, Commercial Taxes Department CT Complex, Nampally, Hyderabad
2. The Assistant CoMmissioner of State Taxes, Madhapur (4) Circle, Madhapur Division, 7'h Floor, Gaganvihar, Narripally, Hyderabad
3. The Assistant Commissioner of State Taxes, Madhapur 3 Circle, Madhapur Division 4th Floor, Nampally, Hyderabad
4. kotak Mahaidra Bank Limited, 8-2-12/76/1/B, Ground Floor, Ashoka Hi Teeh ChamberS, Roud-No 2 Baajara Hills, Hyderabad -- 500034

...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 pass a writ order or direction, more particularly in the nature of a writ of mandamus declaring the Form. GST DRC 22 bearing reference No. CCT's ENFT-2/Peshi/2024 dated 11-03-2024 issued by Respondent No. 1 to Respondent Nos 4 attaching the bank accounts as being void, illegal, arbitrary, violative of Articles 14, 19, 21 and 265 of the Constitution of India, violative of principles of natural justice, and without authority of law and consequently set aside the same and direct Respondent No. 4 to release the bank accounts of the Petitioner.

IA 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 suspend the attachment notice in Fonn GST DRC 22 all bearing reference No. CCT's ENFT-2/Peshi/2024 issued to Respondent Nos 4.

IA 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 direct the Respondents No. 1 to 3 not to recover any further amounts from the Petitioner.

Counsel for the Petitioner : SRI M.NAGA DEEPAK

Counsel for the Respondents No.1to3:SRI SWAROOP OORILLA,SPL.G.P for State Tax

Counsel for the Respondents No.4 : --

The Court made the following: ORDER

THE HON'BLE THE ACTING CHIEF JUSTICE SUJOY PAUL
AND
THE HON'BLE SMT. JUSTICE RENUKA YARA

WRIT PETITION Nos.9668 & 9671 of 2025

COMMON ORDER *(Per the Hon'ble the Acting Chief Justice Sujoy Paul)*:

Sri M. Naga Deepak, learned counsel for the petitioners and Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, for respondent Nos.1 to 3.

2. Regard being had to the similitude of the questions involved, on the joint request of learned counsel for the parties, the matters were analogously heard and decided by this common order.

3. The singular attack in these writ petitions is to the orders both dated 11.03.2024 issued under Section 83 of the Central Goods and Services Tax Act, 2017 (for short, 'the Act').

4. During the course of hearing, learned counsel for the parties fairly submitted that the point involved in these cases is covered by a Division Bench judgment of this Court in W.P.No.14809 of 2024 (Annexure-P7).

5. Apparently, the impugned orders were passed on 11.03.2024 and in view of Sub-section (2) of Section 83 of the Act, the orders of attachment cease to have effect on expiry of a period of one year. Since one year period is over, in view of language employed in Sub-section (2) of Section 83 of the Act, as interpreted by a Division Bench of this Court in W.P.No.14809 of 2024, both the impugned orders dated 11.03.2024 are **set aside**.

6. Accordingly, these Writ Petitions are **disposed of** without expressing any opinion on merits of the cases. No costs.

Interlocutory applications, if any pending, shall also stand closed.

SD/-K.AMMAJI
DEPUTY REGISTRAR

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SECTION OFFICER

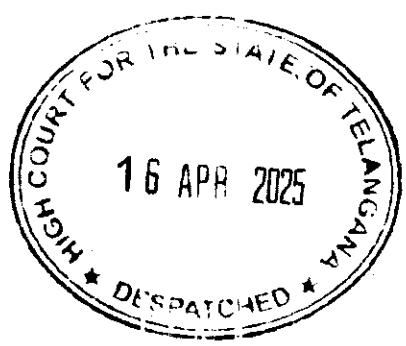
To,

1. The Commissioner of Commercial Taxes, Commercial Taxes Department, CT Complex, Nampally, Hyderabad.
2. The Assistant Commissioner of State Taxes, Madhapur (4) Circle, Madhapur Division, 7th Floor, Gaganvihar, Nampally, Hyderabad.
3. The Assistant Commissioner of State Taxes, Madhapur (3) Circle, Madhapur Division, 4th Floor, Gaganvihar, Nampally, Hyderabad.
4. One CC to SRI M.NAGA DEEPAK, Advocate. [OPUC]
5. One CC to SRI SWAROOP OORILLA, SPL.G.P for State Tax. [OPUC]
6. Two CD Copies.

BSK
LS

HIGH COURT

DATED:02/04/2025



COMMON ORDER

WP.Nos.9668 & 9671 of 2025

DISPOSING OF THE WRIT PETITIONS WITHOUT COSTS

3 copies
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