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

MONDAY, THE TWENTY FIRST DAY OF APRIL
TWO THOUSAND AND TWENTY FIVE

PRESENT

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

WRIT PETITION NO: 9999 OF 2025

Between:

M/s. Angel Technologies, 9-1-66 to 68, Cloak Tower, S D Road, Hyderabad, Telangana - 500003 Rep. by its Managing Partner Mr. Kanaganti Sridhar (GSTIN 36AASFM8638C1ZV)

...PETITIONER

AND

1. The Union of India, Ministry of Finance, Department of Revenue, Shastri Bhavan, New Delhi 110001 Rep by its Principal Secretary
2. The Deputy Commissioner of Central Tax, Gachibowli CGST Division, Rangareddy CGST Commissionerate, 10-3-301-303, 4th Floor, Serene Heights, Humayun Nagar, Masab Tank, Hyderabad - 500028
3. The Assistant Commissioner of Central Tax, Gachibowli CGST Division, Rangareddy Commissionerate, 10-3-301-303, 4th Floor, Serene Heights, Humayun Nagar, Masab Tank, Hyderabad 500028
4. HDFC Bank, Hitech City, Plot No.18, Ground Floor, Hardhik Crown, HUDA Techno Enclave, Opp. Cyber City Pearl, Madhapur, Hyderabad - 500081

...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 in the nature of a Writ of Certiorari, calling for records and quashing the Order-in-Original No. 65/2022-23-And(DC)-STax-TPD dated 14.06.2022 passed by Respondent No.2 as being violative of principles of natural justice, unlawful and without jurisdiction.

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 to defreeze the Bank account bearing no. 05452000004377 held with Respondent No.4 and permit the Petitioner to operate the same.

IA NO: 3 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 all further proceedings, including recovery proceedings pursuant to the order-in-original No. 65/2022-23-And(DC)-STax-TPD dated 14.06.2022 passed by Respondent No.2.

Counsel for the Petitioner: SRI KAILASH NATH P. S. S.

Counsel for the Respondent No.1: SRI GADI PRAVEEN KUMAR,
DEPUTY SOLICITOR GENERAL OF INDIA

Counsel for the Respondent Nos.2 & 3: SRI DOMINIC FERNANDES,
SENIOR S.C. FOR CBIC

Counsel for the Respondent 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 No.9999 of 2025

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

Sri Kailash Nath P.S.S., learned counsel for the petitioner and Sri Dominic Fernandes, learned Senior Standing Counsel for CBIC, for respondent Nos.2 and 3.

2. With the consent, finally heard.

3. During the course of hearing, learned counsel for the parties reached to a consensus. It is agreed that the impugned order dated 14.06.2022 was not served on the current address of the petitioner and therefore, the said order may be set aside by reserving liberty to the proper officer to pass a fresh order in accordance with law.

4. In view of the consensus arrived at, the impugned order dated 14.06.2022 is set aside. The bank attachment is provisionally lifted. The petitioner now shall appear before respondent No.2 on 28.04.2025 at 11:30 A.M. for which no fresh notices will be required to be issued to it. The proper officer shall

rehear the petitioner and pass a fresh order in accordance with law.

5. Accordingly, the writ petition is **disposed of** without expressing any opinion on the merits of the case. No order as to costs.

Miscellaneous petitions pending, if any, shall stand closed.

SD/-P.PADMANABHA REDDY
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Principal Secretary, Union Of India, Ministry of Finance, Department of Revenue, Shastri Bhavan, New Delhi 110001
2. The Deputy Commissioner of Central Tax, Gachibowli CGST Division, Rangareddy CGST Commissionerate, 10-3-301-303, 4th Floor, Serene Heights, Humayun Nagar, Masab Tank, Hyderabad – 500028
3. The Assistant Commissioner of Central Tax, Gachibowli CGST Division, Rangareddy Commissionerate, 10-3-301-303, 4th Floor, Serene Heights, Humayun Nagar, Masab Tank, Hyderabad 500028.
4. One CC to SRI KAILASH NATH P. S. S. Advocate [OPUC]
5. One CC to SRI GADI PRAVEEN KUMAR, Deputy Solicitor General of India [OPUC]
6. One CC to SRI DOMINIC FERNANDES, Senior S.C. for CBIC [OPUC]
7. Two CD Copies

MP
LS

HIGH COURT

DATED:21/04/2025



ORDER

WP.No.9999 of 2025

DISPOSING OF THE WRIT PETITION WITHOUT COSTS

(9)
28/4/25