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

THURSDAY ,THE FIRST DAY OF MAY
TWO THOUSAND AND TWENTY FIVE

PRESENT

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

WRIT PETITION NO: 13797 OF 2025

Between:

M/s.Value Pharma Holistic Remedies Private Limited, Plot No.26, 8-2-248/1/7/26/2, Nagarjuna Hills, Punjagutta, Hyderabad -500082. Represented by its Director Mr. Byra Janaki Chakravarthy

...PETITIONER

AND

1. The Commissioner of Commercial Tax, State of Telangana,Commercial Taxes Building, Nampally, Hyderabad.
2. The Assistant Commissioner of State Tax, Vengala Rao Nagar Circle, Punjagutta Division, Hyderabad. Government of Telangana, Hyderabad
3. The State of Telangana, Represented by its Secretary Revenue, Secretariat building, Hyderabad.
4. The Branch Manager, Bank of Baroda, Srimalle Towers Branch, Punjagutta, 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 or order or direction more particularly one in the nature of Writ of Mandamus declaring the action of the 1st respondent in not revoking the provisional attachment issued by her through the impugned proceedings in Form GST DRC-22 dated 21-2-2024 even after expiry of the validity period of one year as prescribed under Section 83(2) of CGST/TGST Act 2017 and continuing the same even after the assessment proceedings initiated under Section 74 of CGST/TGST Act 2017 have concluded by passing adjudication orders by the 2nd respondent as illegal, arbitrary, high handed, without authority of law and jurisdiction, contrary to the provisions of the Act, and declare that the impugned proceedings of the 1st respondent in Form GST DRC-

22 dated 21-2-2024 is not valid in the eye of law after 21-2-2025 in the light of Section 83(2) of CGST/TGST Act 2017 and set aside the same

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 direct the 4th respondent to forthwith permit the petitioner operate its bank accounts i.e., 1. Account No.32170200000706, 2. Account No.32170500000009 and 3. Account No.32170200000168, pending disposal of the Writ Petition

Counsel for the Petitioner: SRI VEMIREDDY BHASKAR REDDY
SENIOR COUNSEL REP SRI. V. SIDDHARTH REDDY

Counsel for the Respondent Nos. 1&3: SRI T. CHAITANYA KIRAN,
AGP REP SRI SWAROOP OORILLA, SPECIAL GP FOR STATE TAX

Counsel for the Respondent No.2: SRI A. KRANTI KUMAR REDDY

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.13797 of 2025

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

Sri Vemireddy Bhaskar Reddy, learned Senior Counsel represents Sri V. Siddharth Reddy, learned counsel for the petitioner and Sri T. Chaitanya Kiran, learned Assistant Government Pleader representing Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, for respondent Nos.1 to 3.

2. With the consent, finally heard.

3. During the course of hearing, learned counsel for the parties fairly submit that in view of statutory mandate ingrained under Section 83(2) of the Goods and Services Tax Act, 2017 (for short, 'the Act'), the provisional attachment order dated 21.02.2024 ceases to operate after one year. Thus, the said order dated 21.02.2024 may be treated to be ineffective with effect from 21.02.2025.

4. In view of consensus arrived at, it is observed that the provisional attachment ceased to have effect upon expiry of period

of one year from 21.02.2024 as per sub-section (2) of Section 83 of the Act.

5. Accordingly, this Writ Petition is **allowed** to the extent indicated above. Respondent No.4-Bank shall *forthwith* lift the provisional attachment of the petitioner's account. No costs.

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

SD/-V.KAVITHA
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

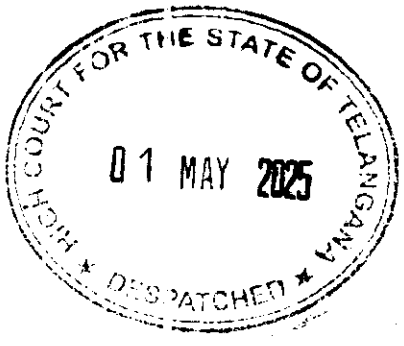
1. The Commissioner of Commercial Tax, State of Telangana, Commercial Taxes Building. Nampally, Hyderabad.
2. The Assistant Commissioner of State Tax, Vengala Rao Nagar Circle, Punjagutta Division, Hyderabad. Government of Telangana, Hyderabad
3. The Secretary Revenue, Secretariat building, T.S.,Hyderabad.
4. The Branch Manager, Bank of Baroda, Srimalle Towers Branch, Punjagutta, Hyderabad.
5. One CC to SRI. V. SIDDHARTH REDDY ,Advocate [OPUC]
6. One CC to SRI. A. KRANTI KUMAR REDDY, Advocate [OPUC]
7. Two CCs to SPECIAL GP FOR STATE T AX, High Court for the State of Telangana, at Hyderabad [OUT]
8. Two CD Copies

B M/BSK

CC TODAY

HIGH COURT

DATED:01/05/2025



ORDER

WP.No.13797 of 2025

ALLOWING THE WRIT PETITION WITHOUT COSTS

01/5/2025