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

THURSDAY, THE TENTH 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 NO: 3732 OF 2025

Between:

Sri Manda Chandra Shekar, S/o: M. Yellaiah Aged About 32 years, Occ: Private service H.No.6-14-84, N.T.R. Nagar, Hasan Nagar, Rajender Nagar, Ranga Reddy District.

...PETITIONER

AND

1. The Assistant Commissioner Central Tax, Mandipatnam GST Division, Hyderabad GST Commissionerate, 2nd Floor, 10-3-301, Serene Heights, Humayun Nagar, Masab Tank, Hyderabad. T.S.
2. Union of India, Rep. by its Secretary, Ministry of Finance,Department of Revenue, North Block, New Delhi -110001
3. The Branch Manager, State Bank of India, Jalpalle Branch, Jalpalle, Saroor Nagar Mandal, Ranga Reddy District, 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, Order or direction preferably a Writ in the nature of Writ of MANDAMUS declaring that the inaction of the 1st Respondent for not consider the petitioner's representation dated.26-12-2024 as illegal, arbitrary, unfair and unjust , violating articles 14, 19(1)(g), 21, 265 and 300-A of the Constitution of India as also the garnishee notice issued by the 1st Respondent on 31-05-2024 to the 3rd Respondent which is illegal, arbitrary and violation of principles of natural justice without issuing show cause notice, not provide personal hearing and even not served the Order-In-Original to the petitioner it is bad in law.

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 operation of the garnishee notice communication of the 3rd Respondent dated 14-12-2024 issued by the 1st Respondent, pending disposal of the writ petition.

Counsel for the Petitioner: SRI VENKATRAM REDDY MANTUR

Counsel for the Respondent No.1: SRI DOMINIC FERNANDES
(senior standing counsel for CBIC)

Counsel for the Respondent No.2:SRI B. MUKHERJEE, REPRESENTING SRI GADI PRAVEEN KUMAR, DEPUTY SOLICITOR OF INDIA

The Court made the following: ORDER

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

WRIT PETITON No.3732 of 2025

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

Sri Venkatram Reddy Mantur, learned counsel for the petitioner; Sri Dominic Fernandes, learned Senior Standing Counsel for CBIC, for respondent No.1 and Sri B. Mukherjee, learned counsel representing Sri Gadi Praveen Kumar, learned Deputy Solicitor General of India, for respondent No.2.

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 since an innocuous prayer advanced by learned counsel for the petitioner is only to direct respondent No.1 to consider and decide the petitioner's representation dated 26.12.2024, the same may be decided by respondent No.1 within fifteen days.

4. In view of consensus arrived at, this Writ Petition is **disposed of** by directing respondent No.1 to consider and decide the petitioner's representation dated 26.12.2024 within fifteen days from the date of production of copy of this order. The

outcome of the decision be communicated to the petitioner. It is made clear that this Court has not expressed any opinion on merits of the case. No costs.

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

SD/-S. MALLIKARJUNA RAO
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Assistant Commissioner Central Tax, Mandipatnam GST Division, Hyderabad GST Commissionerate, 2nd Floor, 10-3-301, Serene Heights, Humayun Nagar, Masab Tank, Hyderabad. T.S.
2. The Secretary, Ministry of Finance,Department of Revenue, North Block, Union of India, New Delhi -110001
3. The Branch Manager, State Bank of India, Jalpalle Branch, Jalpalle, Saroor Nagar Mandal, Ranga Reddy District, Hyderabad.
4. One CC to Sri Venkatram Reddy Mantur, Advocate [OPUC]
5. One CC to Sri Dominic Fernandes (senior standing counsel for CBIC [OPUC]
6. One CC to Sri Gadi Praveen Kumar, Deputy Solicitor General of India[OPUC]
7. Two CD Copies

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HIGH COURT

DATED:10/04/2025



ORDER

WP.No.3732 of 2025

DISPOSING OF THE WRIT PETITION

WITHOUT COSTS

25/4/2025