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

WEDNESDAY ,THE THIRTIETH 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: 9594 OF 2025

Between:

M/s. Sigma Agri Products, A proprietary concern with its proprietor K. Venkata Ramana with its registered Place of business at 24/9/27, Koneru Road Ragraharam guntur , Andhra Pradesh 522004

...PETITIONER

AND

1. Assistant Commissioner (State Tax), Maredpally Ciricle, Begumpet Division Office at D No 63789 Pavani Prestige 6th Floor Ameerpet, Hyderabad - 500016
2. Commercial Tax Officer, Maredpally Ciricle, Begumpet Division Office at D No 63789 Pavani Prestige 6th Floor Ameerpet, Hyderabad - 500016
3. State of Telangana, Represented by its Principal Secretary to Revenue Commercial Tax Secretariat Hyderabad
4. Manager, State Bank of India Door No. 24-9-27, R Agraharam Koneru Road Opp. Sai Baba Temple Guntur, AP. 522003
5. General Manager, State Bank of India Head Office at Bank Street Near Abids Koti-500095

...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 Writ, order or direction more particularly one in the nature of Writ of Mandamus, declaring the impugned notice issued under reference No. 36AA SC S8561M1ZC/DRC-07/ARREARS/2024/2025 DATED 15/02/2025 by the first respondent authority addressed to the 5th respondent Banker demanding to attach the bank account No.00000032417291273 State Bank of India SME Kothapet , Branch Guntur District Andhra Pradesh and pay tax liability of Rs 84,78,886/- is illegal, arbitrary and without any jurisdiction and set aside and quash 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 suspend the operation of the impunged notice issued under reference No. 36AASCS8561M1ZC/DRC-07/ARREARS/2024/2025 DATED 15/02/2025 by the first respondent authority addressed to the 5th respondent Banker demanding to attach the bank account No.00000032417291273 State Bank of India SME Kothapet, Branch Guntur District Andhra Pradesh and pay tax liability of Rs 84,78,886 and pending disposal of the main writ petition

Counsel for the Petitioner: SRI. PILLI NAGARAJ

Counsel for the Respondent Nos.1 to 3: SRI SWAROOP OORILLA Special Govt Pleader for State Tax

Counsel for the Respondent Nos.4&5: ----

The Court made the following: ORDER

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

WRIT PETITION No.9594 of 2025

ORDER: *(Per Hon'ble The Acting Chief Justice)*

Sri Pilli Nagaraj, learned counsel for the petitioner and Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, for respondents.

2. With the consent finally heard.

3. Learned counsel for the petitioner submits that he is challenging the order dated 15.02.2025 issued under Section 79 (1) (c) of **the Goods and Service Tax Act, 2017** ('GST Act'). He fairly submitted that the petitioner is already served with the assessment order, which will be challenged in separate appropriate proceedings. By taking this Court to the Section 79 (1) (c) of the GST Act and judgment of Supreme Court in **M/s. Radha Krishan Industries v. State of Himachal Pradesh**[1], it is submitted that the impugned action is high handed and bad in law.

4. Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, supported the impugned order and submitted that the

[1] Civil Appeal No.1155 of 2021, dated 20.04.2021.

impugned order dated 15.02.2025 is inevitable outcome of assessment order, which is filed along with his counter before this Court. By taking this Court to the counter and the documents annexed therewith, Sri Swaroop Oorilla, submits that the petitioner received notice and after following 'due process of law', the assessment order is passed. He can assail the assessment order in appropriate proceedings and can also ask for stay of impugned order in the said proceedings.

5. Learned counsel for the petitioner although placed reliance on the rejoinder could not point out any averment from the rejoinder to refute that notice of assessment or assessment order could not be served on him.

6. As noticed above, learned counsel for the petitioner himself stated that he is aware of the assessment order and in appropriate fresh proceedings, the same will be challenged.

7. In our opinion, in that proceedings he can file stay application and place reliance on the judgment of Supreme Court in **M/s. Radha Krishan Industries** (supra) for grant of stay. In absence of challenge to the basic assessment order, we are not inclined to interfere with the impugned order dated 15.02.2025.

8. Accordingly, the Writ Petition is **disposed of** by reserving liberty to the petitioner to challenge the assessment order and ask for stay of the impugned order in the said appropriate proceedings. No costs. Miscellaneous applications, if any pending, shall stand closed.

SD/-B.G.VYJAYANTHI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. Assistant Commissioner (State Tax), Maredpally Circle, Begumpet Division Office at D No 63789 Pavani Prestige 6th Floor Ameerpet, Hyderabad - 500016
2. Commercial Tax Officer, Maredpally Ciricle, Begumpet Division Office at D No 63789 Pavani Prestige 6th Floor Ameerpet, Hyderabad - 500016
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4. Manager, State Bank of India Door No. 24-9-27, R Agraharam Koneru Road Opp. Sai Baba Temple Guntur, AP. 522003
5. General Manager, State Bank of India Head Office at Bank Street Near Abids Koti-500095
6. One CC to SRI. PILLI NAGARAJ Advocate [OPUC]
7. Two CCs to GP for STATE TAX, High Court for the State of Telangana at Hyderabad. [OUT]
8. Two CD Copies

KKS
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CHR

HIGH COURT

DATED:30/04/2025



ORDER

WP.No.9594 of 2025

DISPOSING THE WRIT PETITION
WITHOUT COSTS

(11) CHR
21/05/25