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

FRIDAY, THE TWENTY FIFTH 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: 12843 OF 2025

Between:

M/s. J K Enterprises, Rep . by its Proprietor, Sri Dasam Govardhan Goud, S/o. D Venkataiah Goud aged about 48 years, R/o. Kranthi Nagar, Saroornagar, Hyderabad - 500 035, T.S.

...PETITIONER

AND

1. The Union of India, Rep. by its Ministry of Finance, North Block, New Delhi.
2. The Commissioner of Central Tax, Rangareddy Commissionerate, Nagole, Hyderabad
3. The Asst Commissioner of Central Tax, Saroornagar GST Division, Rangareddy Commissionerate, Nagole, Hyderabad.
4. The Deputy Commissioner, Hyderabad Audit - I Comissionerate, Hyderabad.
5. The Superintendent of Central Tax, Saroornagar Range, Saroornagar, Hyderabad
6. The Branch Manager, ICICI Bank Limited, 2-42/1 to 8, GB Towers, Chaitanyapuri,.Dilsukhnagar, Hyderabad - 500 060

...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 more particularly in the nature of Writ of Mandamus declaring the impugned garnishee notice dt.11.01.2025 passed in C.No. IV/16/65/2024-ST and DIN - 20250156YQ000000A90C directing the respondent No.3 while addressed a letter to banker of the petitioner i.e., Respondent No. 6 for invoking Se 87(b)(iii) of Finance Act as illegal, arbitrary and unjust and ultra-vires, infringement of the

fundamental rights of the petitioner and absolutely contrary to the provisions of the repealed statue and consequently, direct the respondents not to take any coercive action pursuant to the impugned garnishee notice dt. 11 01.2025

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 Impugned Garnishee Notice dt. 11.01.2025 issued by the 3rd respondent in favour of the 6th respondent and while giving an opportunity to serve the copy of the order of assessment for filing an appeal as required u/s 85 (1)(a) of the Service Tax Act or its Allied Act.

Counsel for the Petitioner: SRI GANESH BHUJANGA RAO VADDURI

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

Counsel for the Respondent Nos.2 to 5: SRI DOMINIC FERNANDES, SC FOR CBIC

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.12843 of 2025

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

Sri Ganesh Bhujanga Rao Vadduri, learned counsel for the petitioner; Sri B. Mukherjee, learned counsel representing Sri Gadi Praveen Kumar, learned Deputy Solicitor General of India, for respondent No.1 and Sri Dominic Fernandes, learned Senior Standing Counsel for CBIC, for respondent Nos.2 to 5.

2. Learned counsel for the petitioner seeks permission of this Court to withdraw the writ petition with liberty to the petitioner to file afresh.

3. The other side has no objection.

4. Accordingly, this Writ Petition is **dismissed as withdrawn** with the liberty prayed for. No costs.

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

SD/-V.KAVITHA
DEPUTY REGISTRAR

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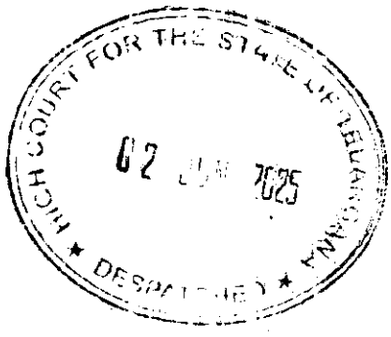
SECTION OFFICER

To,
1. One CC to Sri Ganesh Bhujanga Rao Vadduri, Advocate [OPUC]
2. One CC to Sri Gadi Praveen Kumar, Deputy Solicitor General of India [OPUC]
3. One CC to Sri Dominic Fernandes, SC for CBIC[OPUC]
4. Two CD Copies

T J
LS CHR

HIGH COURT

DATED:25/04/2025



ORDER

WP.No.12843 of 2025

DISMISSING THE WRIT PETITION AS WITHDRAWN WITHOUT COSTS

@CHR
24/05/25