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

FRIDAY ,THE SECOND 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: 12938 OF 2025

Between:

M/s. Sri Sri Sri Automobile, 15-2-28, Membi Mall, Mulugu Road, Warangal, Hanumakonda, Telangana, 506002, Reptresented by its Partner, Sri Srinivas Membi, S/o. Membi Yadagiri, Aged about 62Years, R/o. 6-1-346/3, Padmaraonagar, New Bhoiguda, Secunderabad, Hyderabad, Telangana-500025

...PETITIONER

AND

1. The Deputy Commissioner of State Tax, Warangal Division, H.No. 23-6-163/1, 2nd Floor, Commercial Taxes Office Complex, Behind Vishal Mart, Hunter Road, Warangal, Telangana- 506002
2. The State Bank of India, Balasamudram, Hanumakonda, Warangal -506001 Represented by its manager
3. State of Telangana, Through Principal Secretary to Government, Revenue Department (Commercial Tax), Hyderabad, Telangana

...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 one in the nature of a Writ of Mandamus declaring (i) That the order bearing reference No. ZD3604240387490 dated 20.04.2024 passed by the Respondent No. 1 under the provisions of CGST/TGST Act, 2017 as being void, arbitrary and being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside the same and/or pass such further or other order(s) as this Hon'ble Court may deem fit and proper in the circumstances of the case. (ii) That attachment of the Bank account of the Petitioner maintained with Respondent

No. 2 being void, arbitrary and being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently 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 suspend the attachment of the bank account

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 stay operation of impugned Order vide Form GST DRC-07 order bearing reference No. ZD3604240387490 dated 20.04.2024 issued by the Respondent No.1

Counsel for the Petitioner: SRI P. VENKAT PRASAD

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

Counsel for the Respondent No.2: ---

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.12938 of 2025

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

Sri P.Venkat Prasad, 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 appearing for respondent Nos.1 and 3.

2. Learned counsel for the petitioner and learned Special Government Pleader for State Tax submitted that since the impugned notice and order are unsigned, the same may be set aside in view of the common order passed in W.P.No.21101 of 2024 & batch, dated 28.02.2025.

3. Accordingly, the impugned notice and order are **set aside**. The consequential bank attachment, if any, shall also stand revoked. Liberty is reserved to the respondents to issue fresh show cause notice/order in accordance with law and, for undertaking this exercise afresh, the limitation will not be a hurdle for the respondents. In the event the petitioner is put to

notice, liberty is reserved to the petitioner to raise the objection regarding limitation against the original notice issued to him.

4. 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/-N. SRIHARI
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Deputy Commissioner of State Tax, Warangal Division, H.No. 23-6-163/1, 2nd Floor, Commercial Taxes Office Complex, Behind Vishal Mart, Hunter Road, Warangal, Telangana- 506002
2. The Manager State Bank of India, Balasamudram, Hanumakonda, Warangal -506001
3. The Principal Secretary to Government, State of Telangana, Revenue Department (Commercial Tax), Hyderabad, Telangana
4. One CC to SRI. VENKAT PRASAD, Advocate [OPUC]
5. Two CCs to SPECIAL GOVERNMENT PLEADER High Court for the State of Telangana, at Hyderabad [OUT]
6. Two CD Copies

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HIGH COURT

DATED:02/05/2025



ORDER

WP.No.12938 of 2025

DISPOSING OF THE WRIT PETITION WITHOUT COSTS

PA
(9) 21/5/25