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

THURSDAY, THE NINETEENTH DAY OF JUNE
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE THE ACTING CHIEF JUSTICE SUJOY PAUL
AND

THE HONOURABLE SMT JUSTICE RENUKA YARA

WRIT PETITION NO: 12719 OF 2025

Between:

Sri. P. Ranga Reddy, S/o. P. Narayana Reddy, Aged about 74 years, Occ- Retired Employee, R/o. H.No.16-11-20/62, Saleemnagar Colony, Malakpet, Hyderabad - 500036. State of Telangana.

.....PETITIONER

AND

1. Union of India, Ministry of Finance, Department of Revenue, Rep-by its Secretary to Govt, New Delhi.
2. The Deputy Commissioner of Central Tax, Saroornagar GST Division, 3rd Floor, Sai Balaji Arcade, -2-3-908, Nagole Village, Uppal Mandal, Rangareddy, Hyderabad-500068.
3. The Assistant Commissioner, Central Tax, Central Excise and Service Tax, Saroornagar GST Division, Rangareddy GST Commissionerate, Ranga Reddy, Hyderabad-500068.
4. The Branch Manager of HDFC Bank, H.No. 3-6-288/3, Ground Floor No.101, sri sivarama Towers, Opp- Old MLA Quarter Hyderguda, Hyderabad - 500029.

.....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, especially one in the nature of Writ of Mandamus declaring the Order passed by the 2nd Respondent in Order- In- Original No.112/2022-Adjn(DC)-ST, dated 31.05.2022 for the period 2014-15 (11.07.2014), 2015-16, 2016-17 and 2017-18 (upto June, 2017), as illegal, arbitrary, barred by limitation, without jurisdiction and the 2nd Respondent

without issued the letter dated 09.06.2016, Show cause notice dated 30.12.2020 and personal hearing notices dated 19.05.2022, 25.05.2022 and 31.05.2022, and even not served the Order-In-Original Dt. 31.05.2022, directly issued bank attachment notice dated 22.01.2025 with the 4th Respondent of the Petitioners Account, is in violation of Principles of Natural Justice, set aside the Order-In-Original dt.31/05/2022 as null and void illegal, without authority of law.

I.A.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 2nd and 3rd Respondent to revoke the bank attachment vide Garnishee Notice C. No. IV/16/65/2024-ST dated 22.01.2025 issued to the 4th Respondent Bank, pending disposal of the above Writ Petition, as otherwise, the Petitioner will be put to severe loss and hardship.

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 pleased to grant stay of all further proceedings pursuant to the Impugned Order-In-Original No.12/2022-Adjn (DC)-ST, dated 31.05.2022 for the period 2014-15 - 11.07.2014), 2015-16, 2016-17 and W17-18 (up to June, 2017) of the 2nd despondent pending disposal of the ibove Writ Petition, as otherwise, the petitioner will be put to severe loss and lordship.

Counsel for the Petitioner : SRI VENKATRAM REDDY MANTUR

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

Counsel for the Respondent Nos.2 & 3 : SRI DOMINIC FERNANDES, LEARNED SENIOR STANDING COUNSEL FOR CBIC

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 PETITON No.12719 of 2025

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

Sri Venkatram Reddy Mantur, 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 and 3.

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 the impugned Order-in-Original (OIO) dated 31.05.2022 may be set aside because the show cause notices issued to the petitioner were returned back with an endorsement "no such assessee is staying at the relevant place".

4. In view of consensus arrived at, the impugned OIO dated 31.05.2022 is **set aside**. The petitioner agreed to appear before respondent No.2 on 30.06.2025 at 11:30 A.M., for which no separate notice will be required to be issued. The said authority

shall afford a reasonable opportunity to the petitioner and pass a fresh order in accordance with law. The attachment of the petitioner's bank account shall stand revoked.

5. Accordingly, this Writ Petition is **disposed of** without expressing any opinion on merits of the case. No costs.

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

SD/-K.BHAVANI SWAMY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Secretary to Government, Union of India, Ministry of Finance, Department of Revenue, New Delhi.
2. The Deputy Commissioner of Central Tax, Saroornagar GST Division, 3rd Floor, Sai Balaji Arcade, -2-3-908, Nagole Village, Uppal Mandal, Rangareddy, Hyderabad-500068.
3. The Assistant Commissioner, Central Tax, Central Excise and Service Tax, Saroornagar GST Division, Rangareddy GST Commissionerate, Ranga Reddy, Hyderabad-500068.
4. The Branch Manager of HDFC Bank, H.No. 3-6-288/3, Ground Floor No.101, sri sivarama Towers, Opp- Old MLA Quarter Hyderguda, Hyderabad - 500029.
5. One CC to SRI VENKATRAM REDDY MANTUR, Advocate [OPUC]
6. One CC to SRI GADI PRAVEEN KUMAR, DEPUTY SOLICITOR GENERAL OF INDIA, Advocate [OPUC]
7. One CC to SRI DOMINIC FERNANDES, LEARNED SENIOR STANDING COUNSEL FOR CBIC, Advocate (OPUC)
8. Two CD Copies

SA
GJP

HIGH COURT

DATED:19/06/2025



ORDER

WP.No.12719 of 2025

DISPOSING OF THE W.P

WITHOUT COSTS.