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

THURSDAY, THE THIRD DAY OF JULY
TWO THOUSAND AND TWENTY FIVE

PRESENT

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

WRIT PETITION NO: 16758 OF 2025

Between:

M/s. Atluri Holdings Private Limited, Plot No.1-118/1/13/E/1, Atluri Ascend, Kondapur, Hyderabad, Telangana - 500 081 Represented by its Managing Director, Shri Sreecharan Atluri, S/o Balaprasad Atlui, Aged 43 years, R/o. Villa No.59, Myscape Courtyard, Finance District, Puppalaguda, K.V. Rangaready, Telangana- 500089

...PETITIONER

AND

1. The Assistant Commissioner of State Tax, Madhapur Division, Madhapur-4 Circle, Nampally, Hyderabad - 500 001
2. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana
3. ICICI Bank Limited, Madhapur branch, Door No 2-92-2/9, Stone Ridge Center, Opp. Google, Main Road, Kondapur, Hyderabad -500033 Represented by its Manager

...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

a) That impugned Order in Form DRC 07 vide No. DRC 07 ZD3609240029539 dated 02-09-2024 passed by the Respondent No.1 under the provisions of CGST/TGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction, violative of the principles of natural justice apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside the same and pass such further or

other order(s) as this Hon'ble Court may deem fit and proper in the circumstances of the case.

b) Impugned recovery notice issued in Form DRC-13 dated 03-05-2025 issued by the Respondent No.1 to the Respondent No. 3 under the provisions of CGST/TGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction, violative of the principles of natural justice apart from 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 writ petition, the High Court may be pleased to suspend the attachment of the bank issued in Form DRC-13 dated 03-05-2025 issued by the Respondent No.1 to the Respondent No.3.

IA NO: 2 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to stay operation of impugned Order in Form DRC 07 vide Ref No. ZD3609240029539 dated 02-09-2024 passed by the Respondent No.1.

Counsel for the Petitioner: SRI P.VENKAT PRASAD

Counsel for the Respondent No.1 & 2: SRI SWAROOP OORILLA, SPL. GP FOR STATE TAX

Counsel for the Respondent No.3. ---------

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.16758 of 2025

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

Sri P.Venkat Prasad, learned counsel for the petitioner and Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, for respondent Nos.1 and 2.

2. With the consent, finally heard.

3. Learned counsel for the petitioner submits that the impugned order was passed on 02.09.2024, whereas as per Section 73(10) of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as 'the Act'), the last date within which the impugned order could have been passed was 31.08.2024. Since the impugned order was passed beyond the period of limitation, it may be set aside.

4. Learned Special Government Pleader for State Tax opposed the same by contending that there is a delay of only two days.

5. In our opinion, it is not disputed that the last date within which the order could have been passed was 31.08.2024. Thus,

even if it is a delay of two days, such delay is beyond permissible limit and not covered under Section 73(10) of the Act.

6. Resultantly, the impugned order dated 02.09.2024 is set aside. The consequential bank attachment, if any, shall also stand revoked.

7. Accordingly, the writ petition is disposed of. No order as to costs.

Miscellaneous petitions pending, if any, shall stand closed.

SD/- L. VIJAYA LAXMI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

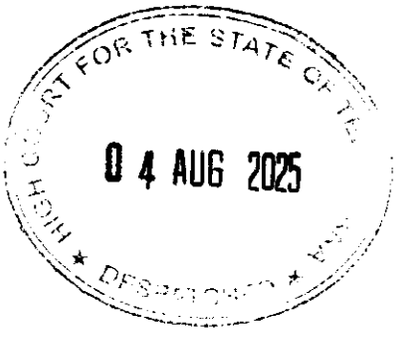
To,

1. The Assistant Commissioner of State Tax, Madhapur Division, Madhapur-4 Circle, Nampally, Hyderabad - 500 001
2. The Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana, State of Telangana.
3. The Manager, ICICI Bank Limited, Madhapur branch, Door No 2-92-2/9, Stone Ridge Center, Opp. Google, Main Road, Kondapur, Hyderabad - 500033.
4. One CC to SRI P.VENKAT PRASAD, Advocate [OPUC]
5. Two CCs to SRI SWAROOP OORILLA, SPL. GP FOR STATE TAX, High Court for the State of Telangana at Hyderabad [OUT]
6. Two CD Copies

BSR
LS

HIGH COURT

DATED:03/07/2025



ORDER

WP.No.16758 of 2025

DISPOSING OF THE WRIT PETITION,

WITHOUT COSTS

Copied

4/8/25