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

FRIDAY, THE NINETEENTH DAY OF SEPTEMBER
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HON'BLE THE CHIEF JUSTICE APARESH KUMAR SINGH
AND
THE HON'BLE SRI JUSTICE G.M. MOHIUDDIN

WRIT PETITION NO: 28056 OF 2025

Between:

M/s. Narendra Marketing, R/o. 19/2/226, Bahadurpura Flyover Hyderabad, Telangana-500064 Represented by its Proprietor, Mr. Mokshit Mehta, S/o Late Mr. Narendar Mehta

...PETITIONER

AND

1. The Superintendent of Central Tax Goshamahal, GST Range Begumbazar GST Division, 2nd Floors, Amiso Plaza, H.No.8-2-677/P, Road No. 12, Banjara Hills, Hyderabad - 500034
2. The Superintendent Mehdipatnam-I, Charminar, Telangana 8th Floor, Gaganvihar Building, Nampally, Hyderabad-500 001
3. The Branch Manager, ICICI Bank, Koti Branch, Ambica Icon, 4-5-962,Opp. Arya Samaj Mandir, Badichowdi, Koti, Hyderabad-500 027
4. State of Telangana, Represented by its Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Hyderabad

...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 of Mandamus or any other appropriate Writ, Order or Direction

A. the Show cause notice and Summary of show cause notice in Form GST DRC-01, dated 17.11.2023 and 05.12.2023, respectively, issued by the 1st Respondent, under the provisions of the Telangana Goods And Services

Tax Act, 2017, for the tax period 2018 - 19, as uploaded in the GST web portal,

B. the order under Section 73 of the Goods & Services Tax Act, 2017, dated 19.03.2024, passed by the 1st Respondent, and the Summary of the Order in Form GST DRC-07, dated 04.05.2024, passed by the 2nd Respondent, under the provisions of the Telangana Goods and Services Tax Act, 2017, for the tax period 2018 - 19, as uploaded in the GST web portal,

C. the Notice, vide GST DRC - 13, dated 15.10.2024, (not served on the Petitioner), issued by the 1st Respondent to the 3rd Respondent, attaching the bank account and fixed deposits of the Petitioner.

are issued without any authority of law, and are arbitrary, apart from being violated of articles 14, 19(1)(g) and 265 of the Constitution of India, in the interests of justice.

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 Notice, vide GST DRC - 13, dated 15.10.2024 (not served on the Petitioner), issued by the 1st Respondent to the 3rd Respondent, attaching the bank account and fixed deposits of the Petitioner, pending disposal of the above Writ Petition.

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 all further proceedings, including any recovery, pursuant to the order u/s 73

of Goods and Services Tax Act, 2017, dated 19.03.2024, & Summary of the Order in Form GST DRC-07, dated 04.05.2024, passed by the 1st Respondent and 2nd Respondent, respectively, under the provisions of the Telangana Goods & Services Tax Act, 2017, for the tax period 2018 - 19, as uploaded in the GST web portal, pending disposal of the above Writ Petition.

Counsel for the Petitioner: SRI SRINARAYAN TOSHNIWAL, SENIOR COUNSEL FOR SRI MAYANK SAVLA

Counsel for the Respondents No.1 & 2: SRI D. RAGHAVENDAR RAO, SENIOR S.C. FOR CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS

Counsel for the Respondent No.3: --

Counsel for the Respondent No.4: GP FOR COMMERCIAL TAXES

The Court made the following: ORDER

THE HON'BLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH

AND

THE HON'BLE SRI JUSTICE G.M.MOHIUDDIN

Writ Petition No.28056 of 2025

Order:

Heard Mr. Srinarayan Toshniwal, learned Senior Counsel appearing for Mr. Mayank Savla, learned counsel for the petitioner and Mr. D.Raghavendar Rao, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs appearing for respondents No.1 and 2.

2. Petitioner is the legal heir of one Narendar Mehta, a registered tax payer under the Central Goods and Services Tax Act, 2017 (for short 'the CGST Act'), having GSTIN No.36ACFZPN83003C1ZW, who passed away on 12.10.2024 after passing of the order-in-original dated 19.03.2024, for the financial year 2018-19, in a proceeding under 74 of the CGST Act. Petitioner contends that he has taken over the control of the business operations following his father's demise. However, he wants to file an appeal against the order-in-

original dated 19.03.2024, which was passed in respect of M/s.Narendra Marketing. Petitioner has approached this Court for setting aside the show cause notice dated 05.12.2023, order-in-original dated 19.03.2024, and the garnishee notice in Form GST DRC-13 dated 15.10.2024 (not served upon him), as the same imposes liability on him as he has taken over the business on the demise of his father.

3. Learned Senior Standing Counsel for CBIC, on instructions, submits that in the peculiar circumstances, petitioner may be allowed to seek fresh registration and in turn file an appeal within a stipulated period.

4. Learned counsel for the petitioner submits that the petitioner had already taken fresh registration under the CGST Act with GSTIN No.36CTTPM4697P1ZA.

5. In that view of the matter, the Writ Petition is disposed of, without entering into the merits of the case of the petitioner

and with liberty to him to file an appeal within a period of three weeks from today.

6. The petitioner should approach the appellate authority to prefer the appeal manually or to provide him with user ID and password to prefer appeal through electronically as against the impugned order-in-original dated 19.03.2024, passed in respect of M/s.Narendra Marketing. Petitioner will be at liberty to take all grounds on law and in fact in such appeal, which may be considered by the appellate authority in accordance with law.

As a sequel, miscellaneous petitions, pending if any, stand closed. There shall be no order as to costs.

SD/- M.JAWAHAR REDDY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Superintendent of Central Tax, Goshamahal, GST Range Begumbazar GST Division, 2nd Floors, Amiso Plaza, H.No. 8-2-677/P, Road No. 12, Banjara Hills, Hyderabad - 500034
2. The Superintendent Mehdipatnam-I, Charminar, Telangana 8th Floor, Gaganvihar Building, Nampally, Hyderabad-500 001
3. The Principal Secretary to Government, Revenue (CT-II) Department, State of Telangana, Secretariat, Hyderabad
4. One CC to SRI MAYANK SAVLA, Advocate [OPUC]

5. One CC to SRI D. RAGHAVENDRA RAO, Senior S.C., for Central Board of Indirect Taxes and Customs [OPUC]

6. Two CD Copies

MP
TKS

HIGH COURT

DATED:19/09/2025



ORDER

WP.No.28056 of 2025

DISPOSING OF THE WRIT PETITION

WITHOUT COSTS

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ASU
27/10/25