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

TUESDAY,THE SIXTEENTH DAY OF SEPTEMBER
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE THE CHIEF JUSTICE APARESH KUMAR SINGH
AND
THE HONOURABLE SRI JUSTICE G.M. MOHIUDDIN

WRIT PETITION NO: 27729 OF 2025

Between:

M/s. N.S.K.Industries, O/o. Plot No.228P,Sy.No.228,Ravalkole Village, Medchal Mandal, Medchal-Malkajgiri District, Telangana-501401, Represented by its Proprietor, Nidiganti Venkat Ramana

...PETITIONER

AND

1. The Assistant Commissioner of Central Tax, Medchal GST Division, Medchal GST Commissionerate, Secunderabad
2. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad.
3. The Central Board of Indirect Taxes and Customs, Rep. by its Chairman, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi - 100 001.
4. The Canara Bank, Rep. by its branch Manager, Medchal Branch, Plot No.94, Chandra Nagar Colony, Main Road, Medchal, Medchal-Malkajgiri Dist., 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 Writ of Mandamus or any other appropriate Writ or Order or Direction declaring the action of the 1st Respondent in passing the Order-in-Original No.100/2024-25/GST/Medchal,dated 24/01/2025 along with Summary of Order in Form GST DRC-07 dated 24/01/2025 under Section 73 of the CGST/SGST Act 2017,and thereby levying tax and penalty of Rs.40,78,583/ for the tax per/ods in year 2023-24, without considering the fact that the petitioner had paid an amount ofRs.27,08,749/- out of total tax liability of Rs.37,07,802/- in Form GST DRC-03 dated 05/10/2024 i.e., much before issuance of Showcause notice dated 22/10/2024, and without giving personal hearing opportunity is

violative of principles of natural justice, arbitrary, without Jurisdiction, and violative of Article 265 of the Constitution of India the action of the 1St respondent in not generating DIN in Forms GST DRC-07, dated 24/01/2025, is not valid in the eye of law and consequently set aside the Order-in- Original No.100/2024-25/GST/Medchal, dated 24/01/2025 along with Summary of Order in Form GST DRC-07 dated 24/01/2025 passed by the 1st Respondent, as null and void,

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 bank attachment notice issued in Form GST DRC-13 dated 04.06.2025 under section 79(1)(C) of GST Act, by the 1st respondent to the 4th respondent and also direct the 4th respondent to de-freeze the bank account of the petitioner, pending disposal of the 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 Suspend the Operation of the Order-in- Original No.100/2024-25/GST/Medchal, dated 24.01.2025 along with Summary of Order in Form GST DRC-07 dated 24.01.2025 issued by 1st respondent under the IGST/CGST/SGST Act 2017,pending disposal of the above Writ Petition, as otherwise, the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: SRI. KOHIR BHASKAR REDDY

Counsel for the Respondent Nos. 1&3: SRI DOMINIC FERNANDES
(senior standing counsel for CBIC)

Counsel for the Respondent No.2: GP FOR COMMERCIAL TAX

Counsel for the Respondent No.4:--

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.27729 of 2025

ORDER:

Learned counsel Sri Kohir Bhaskar Reddy appears for the petitioner.

Sri Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC), appears for respondents No.1 and 3.

2. The writ petition has been preferred against the order-in-original dated 24.01.2025 along with summary of order in Form GST DRC-07 dated 24.01.2025 passed under Section 73 of the Central Goods and Services Tax Act, 2017, for the tax period 2023-2024 imposing the tax, penalty and interest.

3. The petitioner has approached this Court alleging that it has come to know about the liability only upon the issuance of the garnishee notice in Form GST DRC-13 on 04.06.2025 for attachment of its Bank account (Annexure P.6).

4. However, after some arguments, learned counsel for the petitioner seeks liberty to the petitioner to prefer an appeal against the order-in-original. He submits that some delay might have been occurred in approaching the appellate authority and therefore, he may be directed to consider it sympathetically.

5. Learned Senior Standing Counsel for CBIC submits that the petitioner was at liberty to prefer an appeal against the order-in-original and DRC-07 taking all the grounds as are available in law and on facts before the appellate authority in respect of the subject tax period.

6. However, upon hearing the learned counsel for the parties, since the petitioner seeks liberty to prefer an appeal, we do not wish to comment on the merits of the contentions raised by the parties.

7. If the petitioner prefers an appeal within a period of two weeks with statutory pre-deposit, the learned appellate authority would consider it in accordance with law also keeping into consideration that it has been pursuing the

writ remedy before this Court in the meantime as well. The petitioner will be at liberty to take all the grounds in law and on facts before the appellate authority.

8. The writ petition is accordingly disposed of with the aforesaid liberty. However, there shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

*SD/-C. DEEPIKA
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Assistant Commissioner of Central Tax, Medchal GST Division, Medchal GST Commissionerate, Secunderabad
2. The Principal Secretary, Revenue (CT) Department, Telangana Secretariat, T.S.,Hyderabad.
3. The Chairman, Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi - 100 001.
4. The Branch Manager, Canara Bank, Medchal Branch, Plot No.94, Chandra Nagar Colony, Main Road, Medchal, Medchal-Malkajgiri Dist., Telangana.
5. One CC to SRI. KOHIR BHASKAR REDDY, Advocate [OPUC]
6. One CC to SRI. DOMINIC FERNANDES (senior standing counsel for CBIC) [OPUC]
7. Two CCs to GP FOR COMMERCIAL TAX, High Court for the State of Telangana, at Hyderabad [OUT]
8. Two CD Copies

B M
BS

HIGH COURT

DATED:16/09/2025



ORDER

WP.No.27729 of 2025

DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

27/10/25