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

TUESDAY, THE FOURTH DAY OF NOVEMBER
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: 33352 OF 2025

Between:

Shree Gajanan Industries, 6-26-285/1, Gurabadi Road, Nizamabad, State of Telangana, Rep. by its Managing Partner, Sri Pradip Bhimani.

...PETITIONER

AND

1. The Assistant Commissioner, (Central Tax), Nizamabad Division, Medchal-Commissionerate, KNAR Estate, 3rd Floor, Nizamabad.
2. The Joint Commissioner of Central Tax and GST (Appeals-II), Hyderabad-Commissionerate, 7th Floor, GST Bhawan, Bhasheerbagh, Hyderabad.
3. The Telangana State Civil Supplies Corporation Ltd, Rep. by its Managing Director, O/o Civil Supplies Bhawan, Punjagutta Road, Somajiguda, Hyderabad.
4. The District Manager, Telangana State Civil Supplies Corporation, Nizamabad District.
5. The Union of India, Rep. by its Secretary (Finance), Ministry of Finance, North Block, Central Secretariat, New Delhi-110001.

...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 Writ of Mandamus declaring the Notice dated 14.10.2025 issued U/Sec.79(1)(c) of the Central Goods and Service Tax Act, 2017 by the 1st respondent to the Branch of Manager, Central Bank of India, Nizamabad Branch is highly illegal, arbitrary, unconstitutional and contrary to the Order F.No.GSTAT/Pr.Bench/Portal/125/25-26, dated 24.09.2025 on the file of the Department of Revenue Ministry of Finance and 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 grant stay of all further proceedings pursuant to the Notice dated 14.10.2025 issued U/Sec.79(1)(c) of the Central Goods and Service Tax Act, 2017 by the 1st respondent pending disposal of the above writ petition.

Counsel for the Petitioner: SRI V.V.N.NARAYANA RAO
Counsel for the Respondent Nos.1 & 2: SRI DOMINIC FERNANDES, senior standing counsel for CBIC
Counsel for the Respondent Nos.3 & 4: SRI K.DEVENDER, SC FOR TSCSC
Counsel for the Respondent No.5: SRI B.MUKHERJEE FOR SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA

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.33352 of 2025

ORDER:

Learned counsel Sri V.V.N.Narayana Rao appears for the petitioner.

Sri Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs, appears for respondents No.1 and 2.

Sri K.Devender, learned Standing Counsel for Civil Supplies Corporation, appears for respondents No.3 and 4.

Learned counsel Sri B. Mukherjee, representing Sri N.Bhujanga Rao, learned Deputy Solicitor General of India, appears for respondent No.5.

2. In the present writ petition, the garnishee notice under Section 79(1)(c) of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as, "the Act"), dated 14.10.2025, is only under challenge wherein the petitioner's banker – Central Bank of India, Nizamabad, has been asked to maintain lien on the petitioner's account

towards recovery of tax of Rs.64,45,020/-. This recovery proceedings are based upon the order-in-original dated 01.11.2023 for the period July 2017 to March 2020 as affirmed in the order-in-appeal dated 10.05.2024.

3. Learned counsel for the petitioner submits that 10% of the tax dues have been deposited as a pre-deposit for filing the appeal (Annexure P.6) by February 2025. However, respondent No.1 – Assistant Commissioner, has still issued notice under Section 79(1)(c) of the Act in Form GST DRC-13 on the petitioner's banker – Central Bank of India, Nizamabad. Therefore, the petitioner has sought to assail the impugned garnishee notice.

4. Learned counsel for the petitioner submits that the petitioner is willing to approach the learned Goods and Services Tax Appellate Tribunal (hereinafter referred to as, "the Appellate Tribunal"), but it has not started functioning.

5. Learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs appearing for respondents

No.1 and 2, however, has drawn the attention of this Court to the order dated 24.09.2025 (Annexure P.5) issued by the Appellate Tribunal. It is submitted that the period for filing appeals against the orders of the appellate or revisional authorities issued on or after 01.02.2024 but on or before 31.05.2024 is between the period commencing on 01.01.2026 and ending on 31.01.2026 or any date succeeding such date being not later than 30.06.2026. It is submitted that the learned Appellate Tribunal commenced entertaining filing of appeals. Therefore, the petitioner should approach the learned Appellate Tribunal with the statutory pre-deposit. If the petitioner has meanwhile made the pre-deposit as per Annexure P.6, it should approach respondent No.1 for stay of the recovery proceedings in Form GST DRC-13.

6. Having regard to the aforesaid facts and circumstances noted above, since the petitioner is inclined to avail the remedy of appeal under Section 112 of the Act before the learned Appellate Tribunal against the order-in-appeal and claims to have made the pre-deposit also, the

petitioner is granted liberty to approach respondent No.1 for stay of the impugned recovery proceedings. The petitioner may approach the learned Appellate Tribunal by filing an appeal within the window period prescribed under the order dated 24.09.2025 against the impugned order-in-appeal. Needless to say, if the petitioner is able to satisfy respondent No.1 that the statutory pre-deposit has been made for preferring the appeal before the learned Appellate Tribunal, respondent No.1 shall take a decision on the stay of the recovery proceedings within a period of two weeks thereafter.

7. The writ petition stands disposed of accordingly. There shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

SD/-P. PONNA KRISHNA
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Assistant Commissioner, (Central Tax), Nizamabad Division, Medchal-Commissionerate, KNAR Estate, 3rd Floor, Nizamabad.
2. The Joint Commissioner of Central Tax and GST (Appeals-II), Hyderabad-Commissionerate, 7th Floor, GST Bhawan, Bhasheerbagh, Hyderabad.
3. The The Managing Director, Telangana State Civil Supplies Corporation Ltd, O/o Civil Supplies Bhawan, Punjagutta Road, Somajiguda, Hyderabad.
4. The District Manager, Telangana State Civil Supplies Corporation, Nizamabad District.
5. The Secretary (Finance), Union of India, Ministry of Finance, North Block, Central Secretariat, New Delhi-110001.

6. One CC to SRI V.V.N.NARAYANA RAO, Advocate [OPUC]
7. One CC to SRI DOMINIC FERNANDES, senior standing counsel for CBIC [OPUC]
8. One CC to SRI K.DEVENDER, SC FOR TSCSC [OPUC]
9. One CC to SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA [OPUC]
10. Two CD Copies

PSK.
BS

HIGH COURT

DATED:04/11/2025

ORDER

WP.No.33352 of 2025



DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

PA

(12) 10/11/25