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

TUESDAY, THE ELEVENTH 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: 33403 OF 2025

Between:

M/s Vigneswara Developers, Rep by Managing Partner N Sudhakar Goud Registered Office at. No.25-40/3/64, East Anandbagh Malkajgiri, Hyderabad, Telangana - 500047

...PETITIONER

AND

1. Karur Vysya Bank, Rep by Asst manager 25-40/30/3/2 East Anand bagh, Malkajgiri, Hyderabad, Telangana - 500047
2. The Assistant Commissioner (ST), Malkajgiri Hyderabad - 500001
3. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, 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 a writ, order, or direction more particularly one in the nature of a Writ of Mandamus, declaring the illegal action of the 1st Respondent in Freezing the Bank Account of the Petitioner firm, bearing A/c No.. 1460135000006401, on the ground that it had received a notice u/s 79(1)(c) of the Central Goods and Services Tax Act, 2017 / Telangana Goods and Services Tax Act, 2017, dated 24/10/2024, directing it to hold an amount of Rs. 10,92,298/-, for alleged dues of one 114/s Select Enterprises, bearing GST36AANFS6239G1ZT, as arbitrary, illegal, without jurisdiction and without authority of law apart from being violative of Articles 14, and 265 of the Constitution of India, and to consequently set aside any action taken pursuant thereto.

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 action of the Ist Respondent in freezing the Petitioner's hank account bearing A/c No. 146013500000640-1, pending disposal of the above Writ Petition.

Counsel for the Petitioner: SRI G.R.S.AKHILESWAR
Counsel for the Respondent Nos.2 & 3: SRI K.SAI AKARSH, AGP FOR SRI SWAROOP OORILLA, SPL. GP FOR CTI
Counsel for the Respondent No.1: --

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.33403 of 2025

ORDER:

Heard Sri G.R.S. Akhileswar, learned counsel for the petitioner and Sri K. Sai Akarsh, learned Assistant Government Pleader representing Sri Swaroop Oorilla, learned Special Government Pleader for State Tax appears for respondent Nos.2 and 3.

2. The order dated 04.11.2025 which encapsulates the grievance of the petitioner is extracted hereunder:

> "Mr. G.R.S.Akhileswar, learned counsel appears for the petitioner.
>
> Mr. Swaroop Oorilla, learned Special Government Pleader for State Tax appears for respondents No.2 and 3.
>
> The petitioner-firm has received a notice from its bank (respondent No.1) on 13.10.2025, stating that it has been asked to hold an amount of Rs.10,92,298/-, as per GST Notice dated 24.10.2024, issued for 36AANFS6239GJZT Select Enterprises.
>
> The petitioner has approached this Court contending that it does not deal with Select Enterprises, which is also a partnership firm, except that one of its partner- Nallavelli Geeta is also a partner in Select Enterprises. Petitioner is not being allowed to operate its account in respondent No.1- Bank.
>
> Learned Special Government Pleader for State Tax seeks time to get instructions.
>
> Learned counsel for the petitioner submits that the petitioner be permitted to deposit the amounts in its bank

account, which has been frozen, with the undertaking that it will not withdraw any amount from the said account till the next date of hearing.

Short time, as prayed for, is allowed to learned Special Government Pleader for State Tax to seek instructions.

List the matter on 10.11.2025.

In the meantime, petitioner is permitted to make deposits in its bank account, which is on hold for recovery of the amount of Rs.10,92,298/- as tax dues of Select Enterprises, subject to the condition that petitioner will not withdraw any amount from the said account."

3. Today, on instructions, learned Assistant Government Pleader for the State Tax submits that the bank account of the petitioner firm has not been attached. Rather, it is the account of the partner of the petitioner firm, namely, N. Geetha, who is also a partner in Select Enterprises, has been attached for the outstanding dues of Select Enterprises. He submits that the department would defreeze the account of the petitioner firm as it does not have any outstanding dues or claim against the petitioner firm.

4. Learned counsel for the petitioner submits that the writ petition may be disposed of in view of the statement given by the learned Assistant Government Pleader for

State Tax and the respondents may be directed to defreeze the account of the petitioner firm within a short time.

5. Having regard to the specific statement made by the learned Assistant Government Pleader for State Tax, respondent No.1 would defreeze the petitioner's account within a period of three days from the date of receipt of a copy of this order.

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

As a sequel; miscellaneous petitions, pending if any, stand closed.

SD/- K.BHAVANI SWAMY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Asst Manager, Karur Vysya Bank, 25-40/30/3/2 East Anand bagh, Malkajgiri, Hyderabad, Telangana - 500047
2. The Assistant Commissioner (ST), Malkjgiri Hyderabad - 500001
3. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana.
4. One CC to SRI G.R.S.AKHILESWAR, Advocate [OPUC]
5. One CC to SRI SWAROOP OORILLA, SPL. GP FOR CTI [OPUC]
6. Two CD Copies

PSK.
LS

HIGH COURT

DATED:11/11/2025



ORDER

WP.No.33403 of 2025

DISPOSING OF THE WRIT PETITION WITHOUT COSTS

(8)

kpr

18/11/25