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

THURSDAY, THE THIRTEENTH 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: 29593 OF 2025

Between:

Mahadev Hardware, Rep by its Sole Proprietor Mr. Dewasi Peeraram H.No. 5-3/9/A/I and P, Sai Nagar Colony, Boduppal, Medipally Medchal Malkajgiri, Telangana- 500092

...PETITIONER

AND

1. The Assistant Commissioner of Central Tax, Uppal CGST Division, Telangana.
2. The Superintendent of Central Tax, Uppal CGST Range, Uppal CGST Division
3. The Union of India, Through Joint Secretary, Department of Revenue, Ministry of Finance, North Block, New Delhi-110001
4. The Branch Manager, Karur Vysya Bank, Boduppal Branch, Plot No. 2, Govind Towers, East Hanuman Nagar Opp. Hanuman Temple, Boduppal, Boduppal Main road, Telangana-39

...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 an appropriate writ, order, or direction, particularly in the nature of Writ of Certiorari quashing Form GST DRC-07 dated 05.05.2024 along with Order in Original dated 03.04.2024 and Form GST DRC-13 dated 30.07.2025.

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 direct the 1st Respondent to direct Respondent No. 4 to lift the bank attachments made pursuant to operation of Form GST DRC-13 vide dated 30.07.2025 as otherwise, the Petitioner will be put to severe loss and hardship.

IA NO: 3 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 the operation of the Order in Form GST DRC-07 vide reference No. ZD3605240112971 dt. 05.05.2024 along with Order in Original dated 03.04.2024 issued by the Respondent no. 2 for the tax period 2018-2019 under the provisions of the Act.

Counsel for the Petitioner: SRI JAI KISHAN SOLANKI

Counsel for the Respondent No. 1 & 2: DOMINIC FERNANDES (senior standing counsel for CBIC)

Counsel for the Respondent No. 3: SC FOR CENTRAL GOVT

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.29593 of 2025

ORDER:

Mr. Jai Kishan Solanki, learned counsel for the petitioner.

Mr. Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC) appears for respondent Nos.1 and 2.

2. Petitioner has approached this Court during pendency of a rectification application preferred against the order-in-original dated 03.04.2024. In terms of the Notification No.22/2024-Central Tax dated 08.10.2024 (Ex.P9) and Circular No.237/31/2024-GST dated 15.10.2024 (Ex.P10), petitioner made an application for rectification on 22.04.2025 (Annexure P8). That has not yet been disposed of. Petitioner approached this Court on issuance of a garnishee notice in Form GST DRC-13 dated 30.07.2025 (Annexure P4) to recover the liability imposed.

3. Learned counsel for the petitioner has made alternate submissions that the proper officer i.e., respondent No.1 may

be directed to dispose of the rectification application, in accordance with law, including the delay of 14 days in preferring it. In the alternative, he prays that this Court may interfere in the matter as petitioner is entitled to refund since its returns for the year 2018-19 were preferred on 06.12.2019 well within the extended time granted by amended Section 16(5) and (6) of the Central Goods and Services Tax Act, 2017 applied retrospectively *vide* Notification No.17/2024-Central Tax dated 27.09.2024.

4. Learned Senior Standing Counsel for CBIC submits that the rectification application preferred by the petitioner is beyond the six months period prescribed as per Notification No.22/2024-Central Tax dated 08.10.2024.

5. Upon hearing learned counsel for the parties, since the application for rectification preferred by the petitioner is pending before the proper officer (Annexure P11), we deem it proper to direct respondent No.1-proper officer to take a decision on the rectification application, in accordance with law, within a period of two weeks from the date of receipt of copy of this order. In the meantime, the respondents would not

proceed for recovery of the outstanding dues pursuant to Form GST DRC-13 dated 30.07.2025 till a decision is taken on its rectification application. Needless to say, if the petitioner is aggrieved thereof, it may raise its cause of action in an appropriate proceeding. Let it be made clear that we have not made any comments.

6. The Writ Petition is, accordingly, disposed of. 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, Uppal CGST Division, Telangana.
2. The Superintendent of Central Tax, Uppal CGST Range, Uppal CGST Division
3. The Joint Secretary, Union of India, Department of Revenue, Ministry of Finance, North Block, New Delhi-110001
4. One CC to SRI JAI KISHAN SOLANKI, Advocate [OPUC]
5. One CC to SRI DOMINIC FERNANDES (senior standing counsel for CBIC) Advocate [OPUC]
6. One CC to SC FOR CENTRAL GOVT, Advocate [OPUC]
7. Two CD Copies

MMT

PMK

HIGH COURT

DATED:13/11/2025

ORDER

WP.No.29593 of 2025



DISPOSING OF THE WRIT PETITON WITHOUT COSTS

20/11/25