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

FRIDAY, THE FOURTEENTH 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: 33042 OF 2025

Between:

M/s Ganesh Sterio, Rep by its Proprietor Sadayan Yogeshwaran, Office. H.No. 8-223/3/A, Kamavathi Nilayam, Prasuna Nagar, Chintal, Quthubullapur Mandal, Medchal-Malkajgiri Dist, Telangana 500055

...PETITIONER

AND

1. The Union of India, Rep. by its Secretary, Ministry of Finance, Government of India, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi
2. The State of Telangana, Rep by its Chief Secretary and Special Chief Secretary, State Tax Department, Telangana Secretariat,Hyderabad, TG.
3. The Superintendent of Central Tax, Chintal Range, Jeedimetla Division, D.No. 8-2-77/3 and 4, Aditya Towers, Sri Sai Enclave, Old Bowenpally, Secunderabad-500011.
4. The Assistant Commissioner of Central Tax, Jeedimetla GST Division, D.No. 8-2-77/3 and 4, Aditya Towers, Sri Sai Enclave, Old Bowenpally, Secunderabad-500011.
5. The Branch Manager, Indian Bank, Chintal Branch, D.No. J/279, Plot No.59 and 60, Sasta Bazar Complex, Kakatiya Nagar, Chinthal, Hyderabad, Medchal -Malkajgiri Dist 500054.

...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, Order or Direction more particularly one in the nature of Writ of Mandamus, a) declaring the action of Respondent Nos. 3 and 4 in issuing notices under Form DRC-01 and Form DRC-13 for the Financial Year 2020-21, demanding payment of Rs. 6,71,470/- and causing freezing of the petitioner's bank

account maintained with Respondent No. 5 (Indian Bank, Chintal Branch), as illegal, arbitrary, disproportionate, violative of the principles of natural justice, and contrary to the provisions of the Central Goods and Services Tax Act, 2017, the Telangana State GST Act, 2017, and Articles 14, 19(1)(g), and 21 of the Constitution of India b) Set aside the impugned notices and all consequential proceedings initiated by Respondent Nos. 3 and 4 relating to the alleged excess availment of Input Tax Credit (ITC) of 26,71,470/- for FY 2020-21 c) Direct the Respondent authorities to forthwith unfreeze the petitioner's bank account maintained with Respondent No. 5 (Indian Bank, Chintal Branch, Telangana) d) Permit the petitioner to pay the reconciled tax liability of 27,597/- as per the reconciliation of GSTR-3B, GSTR-2A, and GSTR-2B, and direct the Department to accept the same in full and final discharge of liability for FY 2020-21.

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 Direct Respondent No. 5 (Indian Bank, Chintal Branch) to immediately unfreeze the petitioner's bank account, enabling continuation of business operations, subject to the petitioner depositing Z7,597/-or such amount as this Hon'ble Court may deem fit.

Counsel for the Petitioner: SRI J. SANDEEP KUMAR, REPRESENTING SRI M KESHAV YADAV

Counsel for the Respondent No.1: SRI N. BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA

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

Counsel for the Respondent No.3 and 4: SRI DOMINIC FERNANDES, SC

Counsel for the Respondent No.5: ----

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.33042 of 2025

ORDER:

Learned counsel Sri J.Sandeep Kumar, representing learned counsel Sri M.Keshav Yadav, appears for the petitioner.

2. The writ petition is preferred for the following prayer:

> "For the reasons stated in the accompanying affidavit it is prayed that this Hon'ble Court may be pleased to issue a Writ, Order or Direction more particularly one in the nature of Writ of Mandamus,
>
> a) declaring the action of Respondent Nos.3 and 4 in issuing notices under Form DRC-01 and Form DRC-13 for the Financial Year 2020-21, demanding payment of Rs.6,71,470/- and causing freezing of the petitioner's bank account maintained with Respondent No.5 (Indian Bank, Chintal Branch), as illegal, arbitrary, disproportionate, violative of the principles of natural justice, and contrary to the provisions of the Central Goods and Services Tax Act, 2017, the Telangana State GST Act, 2017, and Articles 14, 19(1)(g) and 21 of the Constitution of India.
>
> b) Set aside the impugned notices and all consequential proceedings initiated by Respondent Nos.3 and 4 relating

to the alleged excess availment of Input Tax Credit (ITC) of Rs.6,71,470/- for FY 2020-21;

c) Direct the Respondent authorities to forthwith unfreeze the petitioner's bank account maintained with Respondent No.5 (Indian Bank, Chintal Branch, Telangana);

d) Permit the petitioner to pay the reconciled tax liability of Rs.7,597/- as per the reconciliation of GSTR-3B, GSTR-2A, and GSTR-2B, and direct the Department to accept the same in full and final discharge of liability for FY 2020-21; and pass such other order or orders may deem fit and proper in the circumstances of the case."

3. Learned counsel for the petitioner seeks permission of this Court to withdraw the writ petition.

4. Accordingly, the writ petition is dismissed as withdrawn. There shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

SD/-B. REKHA RANI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. One CC to Sri M. Keshav Yadav, Advocate [OPUC]
2. One CC to Sri N. Bhujanga Rao, Deputy Solicitor General of India [OPUC]
3. Two CC to The GP for Commercial Tax, High Court for the State of Telangana, at Hyderabad[OUT]
4. One CC to Sri Dominic Fernandes, SC[OPUC]
5. Two CD Copies

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HIGH COURT

DATED:14/11/2025

ORDER

WP.No.33042 of 2025



DISMISSING THE WRIT PETITION AS WITHDRAWN WITHOUT COSTS

(8)

kpr

25/11/25