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

WEDNESDAY,THE TENTH DAY OF DECEMBER
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: 36763 OF 2025

Between:

M/s.Lahari Infra Projects (India) Private Limited, # 6-3-904, 3rd Floor, Behind Yashoda Hospital, Somajiguda, Hyderabad-500082 represented by its Managing Director Mr. Srinivasa Rao Chintapatla.

...PETITIONER

AND

1. The Asst. Commissioner of Central Tax, Ameerpet GST Division, Hyderabad GST Commissionerate, Hyderabad, Office at 4th and 5th Floors, 8-3-1040, Plot No.140, Srinagar Colony, Hyderabad-500073
2. The Commissioner of Customs and Central Tax, Hyderabad GST Commissionerate, GST Bhavan, L.B.Stadium, Basheerbagh, Hyderabad-500004.
3. The Union of India, Rep. by its Secretary, Ministry of Finance, North Block, New Delhi-1.

...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 or Order or Direction particularly one in the nature of Writ of Mandamus declaring the action of the 1st Respondent in passing the impugned proceedings in Form GST DRC-07 dated 06.02.2025 along with an attachment in Order in Original No.03/2024-25-GST-AC dated 08.04.2024, for the tax period 2018-19 without any signature either electronically or digitally on Form DRC 07 dated 06.02.2025, as illegal, arbitrary, high handed and consequently set aside the same in view of the judgment of this Hon'ble High Court dated 28.02.2025 in W.P.No.21101/2024 and batch cases

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 operation of the Garnishee Notices issued by the 1st respondent in Form GST DRC - 13 dated 06.11.2025 (Notice to a third party) to the petitioner's banker i.e.,State Bank of India, Shiv Nagar, Warangal GST DRC - 13 dated 06.11.2025 (Notice to a third party) to the petitioner's banker i.e.,State Bank of India, Shiv Nagar, Warangal and to the ICICI Bank Limited, Industrial Estate Branch, Sanathnagar, Hyderabad, Pending disposal of the Writ Petition, as otherwise, the Petitioner will be put to irreparable loss and hardship.

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 grant stay of all further proceedings pursuant to the impugned proceedings in Form GST DRC-07 dated 06.02.2025 along with an attachment in Order in Original No.03/2024-25-GST-AC dated 08.04.2024, for the tax period 2018-19 without any signature either electronically or digitally on Form DRC 07 dated 06.02.2025, Pending disposal of the Writ Petition, as otherwise, the Petitioner will be put to irreparable loss and hardship.

Counsel for the Petitioner: SRI. B KRISHNA REDDY

Counsel for the Respondent Nos. 1&2: SRI D. RAGHAVENDAR RAO,
Senior SC for CBIC

Counsel for the Respondent No.3: SRI B. MUKHERJEE REPRESENTING
SRI N. BHUJANGA RAO,
DY. SOLICITOR GENERAL OF INDIA

The Court made the following: ORDER

IN THE HIGH COURT FOR THE STATE OF TELANGANA AT HYDERABAD

THE HON'BLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH

AND

THE HON'BLE SRI JUSTICE G.M.MOHIUDDIN

WRIT PETITION No.36763 of 2025

DATED: 10.12.2025

Between:

M/s. Lahari Infra Projects (India) Private Limited

... Petitioner

AND

The Asst. Commissioner of Central Tax, Ameerpet GST Division, Hyderabad GST Commissionerate, Hyderabad, Office at 4th & 5th Floors, 8-3-1040, Plot No.140, Srinagar Colony, Hyderabad-500073 & 2 others

... Respondents

ORDER:

Heard Mr. B.Krishna Reddy, learned counsel for the petitioner and Mr. D.Raghavendar Rao, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC), appearing for respondent Nos.1 and 2.

2. The impugned proceedings in FORM GST DRC-07 dated 06.02.2025 along with the attachment in order-in-original dated 08.04.2024 for the tax period 2018-19 have been challenged on the ground that FORM GST DRC-07 is unsigned and a plea has also been taken that the imposition of liability for the tax period 2018-19 under Section 73 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as 'the CGST Act') overlaps with the liability imposed in a proceeding under Section 74 of the CGST Act for a composite period from 2017-18 to 2019-20.

3. Learned Senior Standing Counsel for CBIC on the other hand has sought to demonstrate that the proceedings under Section 73 of the CGST Act impugned herein are on different grounds and the liability in terms of the tax levied is also not similar to what has been levied for the relevant tax period 2018-19 in the proceedings under Section 74 of the CGST Act.

4. Upon consideration of rival submissions of the parties, we are of the view that a *prima facie* comparison of both proceedings do not show an overlap both on the grounds on

which the proceedings have been initiated and also on the liability imposed for the relevant year 2018-19.

5. In such circumstances, learned counsel for the petitioner seeks permission to withdraw this writ petition in order to prefer an appeal. He submits that the order-in-original was issued on 08.04.2024 but the summary and the order in FORM GST DRC-07 was issued on 06.02.2025. The petitioner was pursuing its remedy before this Court. Therefore, the appellate authority may be directed to consider the delay sympathetically.

6. In view of the prayer made, we do not wish to enter into the merits of the case of the parties in the writ jurisdiction. However, since petitioner is inclined to prefer an appeal, it is at liberty to do so within a period of two weeks with statutory deposit and an application for condonation of delay, if any. Needless to say, the appellate authority would consider the same, in accordance with law, taking into note that there was sufficient gap in the issuance of the order-in-original on 08.04.2024 and FORM GST DRC-07 on 06.02.2025 and that the petitioner was pursuing its remedy before this Court.

7. The instant writ petition is, accordingly, disposed of. However, there shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

SD/-P.C. SULEKHA DEVI
ASSISTANT REGISTRAR

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SECTION OFFICER

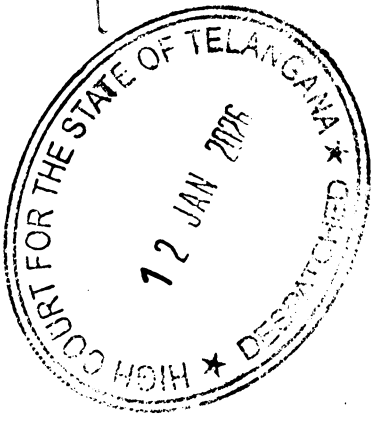
To,

1. The Asst. Commissioner of Central Tax, Ameerpet GST Division, Hyderabad GST Commissionerate, Hyderabad, Office at 4th and 5th Floors, 8-3-1040, Plot No.140, Srinagar Colony, Hyderabad-500073
2. The Commissioner of Customs and Central Tax, Hyderabad GST Commissionerate, GST Bhavan, L.B.Stadium, Basheerbagh, Hyderabad-500004
3. The Secretary, Union of India, Ministry of Finance, North Block, New Delhi-1.
4. One CC to SRI. B KRISHNA REDDY Advocate [OPUC]
5. One CC to SRI. D RAGHAVENDAR RAO Advocate [OPUC]
6. One CC to SRI. N. BHUJANGA RAO, DY. SOLICITOR GENERAL OF INDIA [OPUC]
7. Two CD Copies

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HIGH COURT

DATED:10/12/2025



ORDER

WP.No.36763 of 2025

DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

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