

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

**THURSDAY, THE TWENTY SIXTH DAY OF MARCH
TWO THOUSAND AND TWENTY SIX**

PRESENT

**THE HONOURABLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH
AND
THE HONOURABLE SRI JUSTICE G.M. MOHIUDDIN**

WRIT PETITION NO: 8975 OF 2026

Between:

M/s.Sri Shiva Sai Enterprises, Rep. by its Proprietor Smt.D.L.Soumya, I-61/RVD/404, RV Shilpa Homes, Madeenaguda, Ranga Reddy, Telangana.

...PETITIONER

AND

1. The State of Telangana, Represented by its Principal Secretary, Revenue, Commercial Taxes Department, Telangana, Hyderabad.
2. The Commissioner of Commercial Taxes, Commercial Taxes Department, Telangana, Hyderabad.
3. The Joint Commissioner (ST), Nalgonda Division, Commercial Taxes Department, Telangana.
4. Shri R. Venkataiah, Assistant Commissioner (ST), Mahabubnagar Circle, Nalgonda Division, Commercial Taxes Department, Telangana.
5. The Station House Officer, Kottur Police Station, Ranga Reddy District.

...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, more particularly one in the nature of MANDAMUS- (i) Declaring the action of the 4th respondent in issuing undated letter addressing to Respondent No.5, Station House Officer, Kottur Police Station, Ranga Reddy District to take custody of the petitioner's Vehicle No. TSO4UB2579 along with the goods loaded therein detained on 18.03.2026, (ii) Declaring the action of the 4th respondent in issuing undated Form GST MOV-07 (issued on 22.03.2026 on Sunday through whatsapp

directing the petitioner to appear on 23.03.2026 and to file reply within 3 days) without issuing any preceding notices as prescribed under the CGST Act, 2017 and the Rules viz. Form GST MOV 01 to 06 as illegal arbitrary, without jurisdiction and authority, in violation of the principles of natural justice and procedure, and in violation of the fundamental rights guaranteed under the Constitution of India and consequently set aside the same

IA NO: 1 OF 2026

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 4th respondent to release the Vehicle No.TS041UB2579 along with the goods loaded therein detained on 18.03.2026 vide undated letter issued by the 4th respondent to the 5th respondent for safe custody of the vehicle and pursuant to the Form GST MOV 07 issued on 22.03.2026.

Counsel for the Petitioner : SRI B.KRISHNA REDDY

Counsel for Respondents No.1to4:SRI SWAROOP OORILLA, SC FOR STATE TAX

Counsel for the Respondents No.5 : GP FOR HOME

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.8975 of 2026

Dated: 26.03.2026

Between:

M/s. Sri Shiva Sai Enterprises,
Rep. by its Proprietor Smt. D.L.Soumya,
1-61/RVD/404, RV Shilpa Homes,
Madenaguda, Ranga Reddy, Telangana.

...Petitioner

and

The State of Telangana,
Rep. by its Principal Secretary,
Revenue, Commercial Taxes Department,
Telangana, Hyderabad and 4 others.

...Respondents

Order:

Heard Mr. B.Krishna Reddy, learned counsel appearing for the petitioner and Mr. Swaroop Oorilla, learned Special Government Pleader for State Tax appearing for respondents No.1 to 4.

2. The order in Form GST MOV - 09 dated 24.03.2026, imposing a liability of Rs.7,35,074/- has been passed by respondent No.4- Assistant Commissioner, Mahabubnagar Circle, Nalgonda Division, Commercial Taxes Department, Telangana, after filing of the writ petition, in relation to the vehicle bearing registration No.TS04 UB 2479, on which the consigned goods of the petitioner were in transit.

3. Learned counsel for the petitioner submits, on instructions, that the petitioner is ready and willing to deposit the tax amount for release of the goods and the vehicle.

4. Learned Special Government Pleader for State Tax submits that the petitioner is at liberty to approach the proper officer, who has passed the impugned order dated 24.03.2026. In case, petitioner deposits the tax amount and produces a proof thereof, the proper officer would take a decision thereon for release of the vehicle within twenty-four hours.

5. Accordingly, petitioner is allowed to deposit the tax amount imposed *vide* order dated 24.03.2026 and produce a proof thereof before respondent No.4. Thereafter, within a period of twenty-four hours, respondent No.4 would take a decision to release the goods and the vehicle in accordance with law.

6. The instant Writ Petition is disposed of accordingly. No costs.

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

SD/-M. LAWAHAR REDDY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

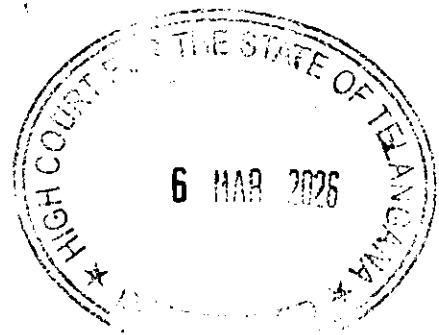
To,

1. The Principal Secretary, Revenue, Commercial Taxes Department, Telangana, Secretariat, Telangana State Hyderabad.
2. The Commissioner of Commercial Taxes, Commercial Taxes Department, Telangana, Hyderabad.
3. The Joint Commissioner (ST), Nalgonda Division, Commercial Taxes Department, Telangana.
4. Shri R. Venkataiah, Assistant Commissioner (ST), Mahabubnagar Circle, Nalgonda Division, Commercial Taxes Department, Telangana.
5. The Station House Officer, Kottur Police Station, Ranga Reddy District.
6. One CC to SRI B.KRISHNA REDDY, Advocate. [OPUC]
7. One CC to SRI SWAROOP OORILLA, SPL.G.P for State Tax. [OPUC]
8. Two CD Copies.

HIGH COURT

DATED:26/03/2026

CC TODAY



ORDER

WP.No.8975 of 2026

**DISPOSING OF THE WRIT PETITION
WITHOUT COSTS**

(10)
26/03/26
D.S