

HIGH COURT FOR THE STATE OF TELANGANA

MAIN CASE No: W.P.No.9326 of 2026

PROCEEDING SHEET

Sl. No.	Date	ORDER	OFFICE NOTE
1.	31.03.2026	<p><u>HCJ (AKrS,J) & GMM,J</u></p> <p>Mr. P. Venkat Prasad, learned counsel represents M/s. P.V. Prasad Associates, for the petitioner.</p> <p>Mr. Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC) appears for respondent Nos.1 to 3.</p> <p>The order-in-original dated 24.12.2024 imposed tax liability of Rs.1,11,71,740/- together with penalty and applicable interest on the petitioner. Before the appeal period was expired, garnishee notice in Form GST DRC-13 was issued on 13.02.2026, but it appears from Annexure-P1 that the said notice was received on 21.02.2026 by respondent No.4 Bank.</p> <p>According to the petitioner, the entire amount was debited on the same date from its account.</p> <p>On the other hand, petitioner has preferred an appeal against the order-in-original on 22.03.2025, which was rejected. The summery of the demand in Form APL-04 was issued on 19.01.2026. The period for preferring an appeal under Section 112 of the Central Goods and Services Tax Act, 2017 before the learned Goods and Services Tax Appellate Tribunal (GSTAT) has not expired. Learned counsel for the petitioner submits that in the meantime, the entire tax liability has been recovered in an illegal and arbitrary manner though the petitioner had made a pre-deposit by filing its first appeal and is inclined to avail its second</p>	<p>Transferred to i/o folder, before corrections, if any.</p>

		<p>appeal, the window period for which is available till 30.06.2026.</p> <p>Learned Senior Standing Counsel for CBIC is allowed one week time to get instructions.</p> <p>List the matter on 09.04.2026.</p> <p style="text-align: right;"><hr/>HCJ (AKrS,J)</p> <p style="text-align: right;"><hr/>GMM,J</p> <p>ES</p>	
--	--	---	--