

**HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD**

**WEDNESDAY, THE SIXTH DAY OF MAY
TWO THOUSAND AND TWENTY SIX**

**:PRESENT:
THE HONOURABLE SRI JUSTICE P.SAM KOSHY
AND
THE HONOURABLE SRI JUSTICE NARSING RAO NANDIKONDA
WP NO: 14204 OF 2025**

Between

Metal N Alloys, Rep. by its Sole Proprietor Mr. Sarfaraz Ahmed, 4-3-7712,
Hill Street, Ranigunj, Hyderabad, Telangana, 500003

.....PETITIONER

AND

1. Superintendent of Central Tax, Mahankali Street- RP Road 1 Range, Secunderabad Division, Telangana.
2. Superintendent of Central Tax, Ramgopalpet -111 Range, Secunderabad Division, Telangana.
3. Assistant Commissioner of Central Tax, Mahankali Street- RP Road 1 Range, Secunderabad, Telangana.
4. Additional Commissioner,, Secunderabad Commissionerate, Telangana.
5. Union of India, Through Joint Secretary, Department of Revenue, Ministry of Finance, North Block, New Delhi-110001.

.....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 of Mandamus or any other appropriate writ, or order or direction declaring

(a) That the impugned Order in Form GST DRC-07 vide reference No. ZD360324019159G dated 14/03/2024 along with Order-In-Original No.01/2023-24 and Form GST DRC-01 vide reference No. DRC-01 277939 dated 29/12/2023 along with Show cause notice (SCN) No. 06/2023-24 cannot be sustained as the Form GST DRC-07 and Form GST DRC-01 are unsigned ie. were neither digitally signed nor verified through e-signature as envisaged/specified under rule 26(3) of CGST rules, 2017 and are to be set-aside. or

(b) That, alternatively, the consolidated Show Cause Notice covering multiple financial years without proper breakdown is contrary to the principles of natural justice and the statutory scheme under the GST Act. and is to be set-aside.

(c) That alternatively without issuance of Form GST DRC-07 for financial year 2019-20 recovery under section 79(1) (C) (i) is illegal and ultra vires, and a notice named Particulars of the defaulter is to be set-aside.

I.A. NO: 2 OF 2025

Petition under Section 151 of C.P.C praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to direct the 1st Respondent to lift the bank attachments along with made pursuant to operation of Notice of "Particulars of the defaulter" as otherwise, the Petitioner will be put to severe loss and hardship., pending disposal of WP No 14204 of 2025, on the file of the High Court.

I.A. NO: 3 OF 2025

Petition under Section 151 of C.P.C praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to direct the 1st Respondent to not to debit any balance available in the attached bank accounts of the petitioner in City Union Bank, Balanagar Branch as otherwise the Petitioner will be put to severe loss and hardship., pending disposal of WP No 14204 of 2025, on the file of the High Court.

The petition coming on for hearing, upon perusing the petition and the affidavit filed in support thereof and upon hearing the arguments of SRI JAI KISHAN SOLANKI Advocate for the Petitioner, SRI Dominic Ferrandes (senior Standing Counsel For CBIC) for the Respondent Nos. 2 to 4 and Sri N Bhujanga Rao, Deputy Solicitor General of India, for the respondent No.5, the Court made the following.

ORDER

It has been informed that this Court vide its order dated 26.06.2025 has already passed an interim order to the extent of no coercive steps be taken pursuant to the impugned order.

The learned counsel for the petitioner submits that there is also a blanket attachment order in operation since 13.01.2026 and, therefore, at least in view of the interim order dated 26.06.2025, the attachment may be discontinued so that the petitioner would be in a position to operate their bank account.

Though the learned counsel for the department opposes the said prayer and submits that no coercive steps be taken is only so far as any further steps

be taken, but the order of attachment, since it is already in vogue, it cannot be, at this juncture construed to be discontinued.

Having heard the contentions put-forth on either side and on perusal of the record and also taking note of the fact that there is already an interim order granted by this Court to the effect that no coercive action is taken pursuant to the impugned order, it goes without saying that the intention of the Bench is to ensure that pending the writ petition, nothing detrimental should happen to the petitioner and which includes the right of the petitioner to operate his bank account as well.

Therefore, we are of the considered opinion that the attachment of bank account of the petitioner pursuant to the impugned order needs to be discontinued forthwith, pending the writ petition before the Court. It is ordered accordingly.

Post this case on 01.07.2026.

Sd/- MOHD. ISMAIL
DEPUTY REGISTRAR

//TRUE COPY//


SECTION OFFICER

To,

1. Superintendent of Central Tax, Mahankali Street- RP Road 1 Range, Secunderabad Division, Telangana.[By SPAD]
2. Superintendent of Central Tax, Ramgopalpet -111 Range, Secunderabad Division, Telangana.[By SPAD]
3. Assistant Commissioner of Central Tax, Mahankali Street- RP Road 1 Range, Secunderabad, Telangana[By SPAD]
4. Additional Commissioner, Secunderabad Commissionerate, Telangana.[By SPAD]
5. Union of India, Through Joint Secretary, Department of Revenue, Ministry of Finance, North Block, New Delhi-110001[By SPAD]
6. One CC to Sri. JAI KISHAN SOLANKI Advocate [OPUC]
7. One spare copy

HIGH COURT

PSK, J
&
NNR, J

DATED: 06-05-2026

Post this case on 01.07.2026

ORDER

WP.No.14204 of 2025

DIRECTION

