

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

MONDAY, THE FOURTH 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: 14307 OF 2026

Between:

M/s. Sri Sai Travels, R/o. 11-1-1890, Maruthi Nagar, Nizamabad, Telangana, 503002,
Represented by its Proprietor, Mr. Laxma Reddy Gaddam, S/o Mr.Gaddam Raja Reddy.

.....PETITIONER

AND

1. The Assistant Commissioner (ST), Nizamabad-I and II Circle, Nizamabad D.No.7-9-832/1, KNAR Estate, Godown Road, Nizamabad.
2. State of Telangana, Represented by its Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Hyderabad.
3. The Branch Manager, HDFC Bank, Telanagana - Nizamabad Branch, 5-6-570/6, Hyderabad Road, Nizamabad Dist., Nizamabad - 503001, Telangana

.....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 of Mandamus or any other appropriate Writ, Order or Direction.

- a. the Summary of show cause notice in Form GST DRC-01, dated 31.01.2024 and undated Attachment to Form GST DRC-01, issued by the 1st Respondent, under the provisions of the Telangana Goods and Services Tax Act, 2017, for the tax period 2018 -19,
- b. the order u/s 73 of the Goods and Services Tax Act, 2017, Summary of the Order in Form GST DRC-07, dated 30.04.2024 and undated Attachment to Form GST DRC-07, passed by the 1st Respondent, under the provisions of the Telangana Goods and Services Tax Act, 2017, for the tax period 2018 -19,
- c. the Notice, vide GST DRC - 13, dated 23.02.2026, (not served on the Petitioner), issued by the 1st Respondent to the 3rd Respondent, attaching the bank account and fixed deposits of the Petitioner, are issued without any authority of law, and are arbitrary, apart from being

violative of articles 14, 19(1)(g) and 265 of the Constitution of India, in the interests of justice.

I.A. NO: 1 OF 2026

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 stay all further proceedings, including any recovery, pursuant to order u/s 73 of the Goods & Services Tax Act, 2017, Summary of the Order in Form GST DRC-07, dated 30.04.2024 & undated Attachment to Form GST DRC-07, passed by the 1st Respondent, under the provisions of the Telangana Goods & Services Tax Act, 2017, for the tax period 2018 - 19, passed under the provisions of Telangana Goods and Services Tax Act, 2017, pending disposal of WP No 14307 of 2026, 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 SRINARAYAN TOSHNIWAL Advocate for the Petitioner and SRI K. SAI AKARSH, AGP appears on behalf of SRI SWAROOP OORILLA, SPECIAL GOVERNMENT PLEADER FOR STATE TAX for the Respondents no. 1 and 2, the Court made the following.

ORDER:

Rule Nisi. Call for the records.

Mr. K. Sai Akarsh, learned Assistant Government Pleader appears on behalf of Mr. Swaroop Oorilla, learned Special Government Pleader State Tax for respondent Nos.1 and 2.

Issue notice to respondent No.3 returnable in three (03) weeks.

Meanwhile, the learned counsel for the petitioner submits that the petitioner had already paid 90% of the total demand raised by the respondents and therefore prays for suspension of the garnishee notice dated 23.02.2026 itself.

In view of the submission made by the learned counsel for the petitioner that 90% of the total demand raised has already been paid, there shall be interim suspension of the garnishee notice dated 23.02.2026, issued by the respondents, till the next date of hearing.

Post this case along with W.P.No.5403 of 2026 and batch matters on 18.06.2026

Sd/- K.BHAVANI SWAMY
ASSISTANT REGISTRAR

//TRUE COPY//


SECTION OFFICER

To,

1. The Assistant Commissioner (ST), Nizamabad-I and II Circle, Nizamabad D.No.7-9-832/1, KNAR Estate, Godown Road, Nizamabad.

2. The Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Hyderabad.
3. The Branch Manager, HDFC Bank, Telanagana - Nizamabad Branch, 5-6-570/6, Hyderabad Road, Nizamabad Dist., Nizamabad - 503001, Telangana.

(Addressees 1 to 3 BY SPAD)

4. The Section Officer, Writ (DB) High Court at Hyderabad.
5. One CC to SRI SRINARAYAN TOSHNIWAL Advocate [OPUC]
6. Two CCs to SPECIAL GP FOR STATE TAX, High Court at Hyderabad.[OUT]
7. One spare copy

HIGH COURT

**PSK, J
&
NNR, J**

DATED: 04-05-2026

**POST THIS CASE ALONG WITH W.P.NO.5403 OF 2026 AND BATCH MATTERS
ON 18.06.2026**

ORDER

WP.No.14307 of 2026

INTERIM SUSPENSION

