

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

TUESDAY, THE NINTH DAY OF JUNE
TWO THOUSAND AND TWENTY SIX

:PRESENT:

**THE HONOURABLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH
AND**

THE HONOURABLE SRI JUSTICE G.M. MOHIUDDIN

WP NOS: 15966 AND 16090 OF 2026

W.P. NO. 15966 OF 2026

Between:

M/s. Dessert and More, Having Office at 82 Part and 84 Part, Deccan Serai Hotel, Raheja Mind Space, Hitech City, Madhapur, Hyderabad, Telangana 500 081. Represented by its Partner Sri Naineni Hanumanth Rao, S/o. Govardhanrao Naineni, Aged about 48 years, R/o B 3104, My Home Bhooja, Raidurgam Gachibowli, Hyderabad, Telangana 500032.

.....PETITIONER

AND

1. The Assistant Commissioner (ST), Madhapur-8 Circle, Madhapur Division, Office of the Assistant Commissioner (ST), Hyderabad 500 081.
2. The State of Telangana, Through the Principal Secretary to Government, Revenue Department (Commercial Taxes-II), Telangana Secretariat, Hyderabad.
3. The State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Taxes) Hyderabad, Telangana 500 001.
4. The Central Board of Indirect Taxes and Customs (CBIC), Through its Chairman, North Block, New Delhi 110 001.
5. The Union of India, Through the Secretary, Ministry of Finance, Department of Revenue, North Block, New Delhi 110 001.
6. The Branch Manager, Bank of Baroda HIG-215, Ground Floor, Phase 12, KPHB Colony, Hyderabad.
7. The Branch Manager, ICICI Bank Ltd., 6-2-1012, TGV Mansions, Opp. Institution of Engineers, Khairatabad, Hyderabad, Telangana, 500004
8. The Manager, HDFC Bank Ltd, Grd. Floor, H.No. 8-3-231/W/62/G1, Womens Co-Op. Hsg. Society, Sreekrishna Ngr Crs Road, Yousufguda, Hyderabad -500 045
9. The Manager, Kotak Mahindra Bank, Door No 1 13 2 1 13 2 1, Kondapur Road Gachibowly, Hyderabad Telangana 500032.

.....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 an appropriate writ, order or direction, more particularly one in the nature of a Writ of Mandamus

a). declaring the impugned Show Cause Notice in Form GST DRC-01 bearing Reference No. ZD360124006296P dated 05/01/2024 / 06/01/2024(Annexure-B) and the impugned Order-in-Original / Summary of Order in Form GST DRC-07 bearing Reference No. ZD3604240619554 dated 26/04/2024 (Annexure-C), both issued by the 1st Respondent against the Petitioner-Firm for the tax period April 2018-March 2019 (FY 2018-19), as being un-signed and un-authenticated, in violation of Section 61 read with Rule 99, Rule 142(1A) read with Section 73(5), Section 75(4) and 75(6), Section 169 of the TGST/CGST Act, 2017 and the Rules made there under, and being void, arbitrary, illegal, without jurisdiction and without authority of law, apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside the same and any action taken pursuant thereto;

(b) declaring the consequential Notice in Form GST DRC-13 dated 27.04.2026 (Annexure-D) issued by the 1st Respondent to the 6th, 7th and 8th Respondent Banker under Section 79(1)(c) of the Act read with Rule 145 of the Rules, as being illegal, without jurisdiction, contrary to Sections 78 and 79 of the Act, and consequential to a void Order-in-Original, and to set aside the same;

(c) issue a writ of Mandamus directing the 6th, 7th, 8th and 9th Respondent Banker to forbear from remitting, transferring, debiting or otherwise parting with any amount lying to the credit of the Petitioner-Firm and/or its (erstwhile) Partners pursuant to or in compliance with the impugned Form GST DRC-13 dated 27/04/2026.

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 the operation of the impugned Order-in-Original / Form GST DRC-07 bearing Reference No. ZD3604240619554 dated 26.04.2024 issued by the 1st Respondent for the tax period FY 2018-19 under the TGST/CGST Acts, 2017, pending disposal of WP No 15966 of 2026, on the file of the High Court.

I.A. NO: 2 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 the operation, implementation and further enforcement of the impugned Notice in Form GST DRC-13 dated 27.04.2026 issued by the 1st Respondent to the 6th, 7th, 8th and 9th Respondent Banker under Section 79(1)(c) of the Act, and direct the 6th Respondent Banker to forbear from remitting any amount pursuant thereto, and further direct the 1st Respondent to refund the amounts, if any, already collected during the pendency of the present proceedings, pending disposal of WP No 15966 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 V. VEERESHAM Advocate for the Petitioner and SRI SWAROOP OORILLA, SPECIAL GOVERNMENT PLEADER FOR STATE TAX for the Respondents no. 1 to 3, SRI RAGHAVENDAR RAO, Senior Standing Counsel for CBIC for the Respondent no.4 and SRI N. BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA for the Respondent no.5, the Court made the following.

W.P. NO. 16090 OF 2026

Between:

M/s. Dessert and More, Having Office at 82 Part and 84 Part, Deccan Serai Hotel, Raheja Mind Space, Hitech City, Madhapur, Hyderabad, Telangana - 500 081. Represented by its Partner Sri Naineni Hanumanth Rao, S/o. Govardhanrao Naineni, Aged about 48 years, R/o B 3104, My Home Bhooja, Raidurgam Gachibowli, Hyderabad, Telangana - 500032.

.....PETITIONER

AND

1. The Assistant Commissioner (ST), Madhapur-8 Circle, Madhapur Division, Office of the Assistant Commissioner (ST), Hyderabad - 500 081.
2. The State of Telangana, Through the Principal Secretary to Government, Revenue Department (Commercial Taxes-II), Telangana Secretariat, Hyderabad.
3. The State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Taxes) Hyderabad, Telangana - 500 001.
4. The Central Board of Indirect Taxes and Customs (CBIC), Through its Chairman, North Block, New Delhi - 110 001.
5. The Union of India, Through the Secretary, Ministry of Finance, Department of Revenue, North Block, New Delhi - 110 001.
6. The Branch Manager, Bank of Baroda HIG-215, Ground Floor, Phase 12, KPHB Colony, Hyderabad.
7. The Branch Manager, ICICI Bank Ltd., 6-2-1012, TGV Mansions, Opp. Institution of Engineers, Khairtabad, Hyderabad, Telangana, 500004.
8. The Manager, HDFC Bank Ltd, Grd. Floor, H.No. 8-3-231/W/62/G1, Womens Co-Op. Hsg. Society, Sreekrishna Ngr Crs Road, Yousufguda, Hyderabad -500 045.
9. The Manager, Kotak Mahindra Bank, Door No 1 13 2 1 13 2 1, Kondapur Road Gachibowli, Hyderabad Telangana 500032.

.....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 an appropriate writ, order or direction, more particularly one in the nature of a Writ of Mandamus:

(a) declaring the impugned Show Cause Notice in Form GST DRC-01 bearing Reference No. ZD360624007123T dated 31/05/2024 (Annexure-B) and the impugned Order-in-Original / Summary of Order in Form GST DRC-07 bearing Reference No. ZD360824075061F dated 21/08/2024 (Annexure-C), both issued by the 1st Respondent against the Petitioner-Firm for the tax period April 2019 - March 2020 (FY 2019-20), as being un-signed and un-authenticated, in violation of Section 61 read with Rule 99, Rule 142(1A) read with Section 73(5), Section 75(4) and 75(6), Section 169 of the TGST/CGST Act, 2017 and the Rules

made there under, and being void, arbitrary, illegal, without jurisdiction and without authority of law, apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside the same and any action taken pursuant thereto;

(b) declaring the consequential Notice in Form GST DRC-13 dated 27/04/2026 (Annexure-D) issued by the 1st Respondent to the 6th, 7th and 8th Respondent Banker under Section 79(1)(c) of the Act read with Rule 145 of the Rules, as being illegal, without jurisdiction, contrary to Sections 78 and 79 of the Act, and consequential to a void Order-in-Original, and to set aside the same;

(c) issue a writ of Mandamus directing the 6th, 7th, 8th and 9th Respondent Banker to forbear from remitting, transferring, debiting or otherwise parting with any amount lying to the credit of the Petitioner-Firm and/or its (erstwhile) Partners pursuant to or in compliance with the impugned Form GST DRC-13 dated 27/04/2026.

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 the operation, implementation and further enforcement of the impugned Notice in Form GST DRC-13 dated 27/04/2026 issued by the 1st Respondent to the 6th Respondent Banker under Section 79(1)(c) of the Act, and direct the 6th, 7th, 8th and 9th Respondent Banker to forbear from remitting any amount pursuant thereto, and further direct the 1st Respondent to refund the amounts, if any, already collected during the pendency of the present proceedings, pending disposal of WP No 16090 of 2026, on the file of the High Court.

I.A. NO: 2 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 the operation of the impugned Order-in-Original / Form GST DRC-07 bearing Reference No. ZD360824075061F dated 21/08/2024 issued by the 1st Respondent for the tax period FY 2019-20 under the TGST/CGST Acts, 2017, pending disposal of WP No 16090 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 V. VEERESHAM Advocate for the Petitioner, SRI SWAROOP OORILLA, SPECIAL GOVERNMENT PLEADER FOR STATE TAX for the Respondents no. 1 to 3, SRI RAGHAVENDAR RAO, SENIOR STANDING COUNSEL FOR CBIC for the Respondent no.4 and SRI N. BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA for the Respondent no.5, the Court made the following.

ORDER:

Learned counsel Sri M.Rathan Singh appears for the petitioner in W.P.No.15271 of 2026.

Learned counsel Sri V.Veeresham appears for the petitioners in W.P.Nos.15966, 16090 and 16572 of 2026.

Learned counsel Ms. K.Uma appears for the petitioners in W.P.Nos.15987 and 16175 of 2026.

Learned counsel Sri R.S.Prabhakar, representing learned counsel Sri B.Krishna Reddy, appears for the petitioner in W.P.No.16149 of 2026.

Learned counsel Sri Gadhamsetty Naga Gouri Shankar appears for the petitioner in W.P.No.16192 of 2026.

Learned counsel Sri Eppa Rakesh Reddy appears for the petitioner in W.P.No.16332 of 2026.

Learned counsel Sri Shaik Jeelani Basha appears for the petitioner in W.P.No.16404 of 2026.

Sri Swaroop Oorilla, learned Special Government Pleader, appears for State Tax.

Learned Special Government Pleader for State Tax prays for and is allowed a week's time to file counter affidavits traversing the averments made in the writ petitions with supporting documents.

Let these matters be listed on 18.06.2026 along with W.P.No.34751 of 2025 and batch.

In the meantime, insofar as W.P.Nos.15966 and 16090 of 2026 are concerned, no coercive steps shall be taken against the petitioner in pursuance of the garnishee notices issued in Form GST DRC-13, dated 27.04.2026, till the next date.

Sd/- K.BHAVANI SWAMY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Assistant Commissioner (ST), Madhapur-8 Circle, Madhapur Division, Office of the Assistant Commissioner (ST), Hyderabad 500 081.
2. The Principal Secretary to Government, Revenue Department (Commercial Taxes-II), Telangana Secretariat, State of Telangana, Hyderabad.
3. The Principal Secretary to Government Revenue Department (Commercial Taxes) Hyderabad, Telangana 500 001.
4. The Chairman, Central Board of Indirect Taxes and Customs (CBIC), North Block, New Delhi 110 001.
5. The Secretary, Ministry of Finance, Department of Revenue, North Block, Union of India, New Delhi 110 001.
6. The Branch Manager, Bank of Baroda HIG-215, Ground Floor, Phase 12, KPHB Colony, Hyderabad.

7. The Branch Manager, ICICI Bank Ltd., 6-2-1012, TGV Mansions, Opp. Institution of Engineers, Khairtabad, Hyderabad, Telangana, 500004
8. The Manager, HDFC Bank Ltd, Grd. Floor, H.No. 8-3-231/W/62/G1, Womens Co-Op. Hsg. Society, Sreekrishna Ngr Crs Road, Yousufguda, Hyderabad -500 045
9. The Manager, Kotak Mahindra Bank, Door No 1 13 2 1 13 2 1, Kondapur Road Gachibowly, Hyderabad Telangana 500032.

(Addressees 1 to 9 BY SPAD)

10. The Section Officer, Writ (DB), High Court at Hyderabad.
11. One CC to SRI V. VEERESHAM Advocate [OPUC] ✓
12. Two CCs to SPECIAL GP FOR STATE TAX, High Court at Hyderabad.[OUT]
13. Two spare copies.

HIGH COURT

**HC, J
&
GMM, J**

DATED: 09-06-2026

**LET THESE MATTERS BE LISTED ON 18.06.2026 ALONG WITH W.P.NO.34751
OF 2025 AND BATCH.**

ORDER



WP.No.15966 AND 16090 OF 2026

DIRECTION