

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

FRIDAY, THE TENTH DAY OF JULY
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: 21765 AND 21987 OF 2026

W.P NO. 21765 OF 2026

Between:

M/s Santosh Industries, 5-4-329, M.G. Road, Secunderabad, Telangana - 500 003,
Represented by its Proprietor Sri Bandi Yadagiri, S/o late Pentaiah Bandi, aged about
73 years, Occupation. Business, R/o 5-4-329, M.G. Road, Secunderabad, Telangana -
500 003

.....PETITIONER

AND

1. The Assistant Commissioner (State Taxes), Mahankali Street - R.P. Road No. 2 Circle (erstwhile), Secunderabad Division, 5-9-273 to 281, 3rd Floor, C Block, Mayur Kushal Complex, Abids, Hyderabad, Telangana
2. The Assistant Commissioner (State Taxes), Ramgopalpet Circle, Secunderabad Division, 5-9-273 to 281, 6th Floor, 'C' Block, Mayur Kushal Complex, Abids, Hyderabad, Telangana (being the present jurisdictional authority consequent upon G.O.Ms.No.126, Revenue (CT-1) Dept., dated 27.05.2026).
3. The State of Telangana, Represented by its Principal Secretary, Revenue (Commercial Taxes) Department, Secretariat, Hyderabad.
4. The Union of India, Represented by its Secretary, Ministry of Finance, North Block, New Delhi - 110 001.
5. The Branch Manager, Axis Bank Ltd., 5-4-186, Fatehpuria Towers, M.G. Road, Ranigunj, Secunderabad - 500 003.
6. The Branch Manager, ICICI Bank Ltd., 2-3-8, 2-3-9 and 2-3-10, M.G. Road, Secunderabad, Telangana - 500 003. ✓

.....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 Writ of

Mandamus, declaring the action of the 1st Respondent in passing the impugned un-signed Speaking Show Cause Notice and un-signed Speaking Order dated 27.02.2025, founded upon an un-signed Summary in FORM GST DRC-01 vide Reference No. ZD360622007727D dated 02.06.2022, culminating in the un-signed Summary Order in FORM GST DRC-07 vide Reference No. ZD360225081006N dated 27.02.2025, and the consequential Garnishee Notices in FORM GST DRC-13 dated 04.12.2024 and 12.03.2025 issued to Respondents 6 and 5 respectively, for the tax period April 2020 to March 2021, as wholly without jurisdiction, non-est, illegal, arbitrary, violative of Rule 26(3) of the TGST Rules, 2017, the principles of natural justice and Articles 14, 19(1)(g) and 300-A of the Constitution of India.

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, recovery and operation of the impugned Summary Show Cause Notice in FORM GST DRC-01 vide Reference No. ZD360622007727D dated 02.06.2022 and the impugned Order / Summary Order in FORM GST DRC-07 vide Reference No. ZD360225081006N dated 27.02.2025, and the consequential Garnishee Notices in FORM GST DRC-13 dated 04.12.2024 and 12.03.2025, pending disposal of WP No 21765 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 direct the Respondents to forthwith lift / withdraw the attachment of the petitioner's bank accounts maintained with Respondents 5 and 6 and to refund / restore any amount recovered pursuant to the impugned garnishee proceedings, together with applicable, pending disposal of WP No 21765 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 GP FOR STATE TAX for the Respondents No. 1 to 3 and SRI N. HARI PRASAD for the Respondent No.4, the Court made the following.

W.P NO. 21987 OF 2026

Between:

M/s Santosh Industries, 5-4-329, M.G. Road, Secunderabad, Telangana - 500 003,
Represented by its Proprietor Sri Bandi Yadagiri, S/o. late Pentaiah Bandi, aged about
73 years, Occupation. Business, R/o 5-4-329, M.G. Road, Secunderabad, Telangana -
500 003

.....PETITIONER

AND

1. The Assistant Commissioner (State Taxes), Mahankali Street - R.P. Road No. 2 Circle (erstwhile), Secunderabad Division, 5-9-273 to 281, 3rd Floor, 'C' Block, Mayur Kushal Complex, Abids, Hyderabad, Telangana

2. The Assistant Commissioner (State Taxes), Ramgopalpet Circle, Secunderabad Division, 5-9-273 to 281, 6th Floor, C Block, Mayur Kushal Complex, Abids, Hyderabad, Telangana (being the present jurisdictional authority consequent upon G.O.Ms.No.126, Revenue (CT-I) Dept., dated 27.05.2026).
3. The State of Telangana, Represented by its Principal Secretary, Revenue (Commercial Taxes) Department, Secretariat, Hyderabad.
4. The Union of India, Represented by its Secretary, Ministry of Finance, North Block, New Delhi - 110 001.
5. The Branch Manager, Axis Bank Ltd., 5-4-186, Fatehpuria Towers, M.G. Road, Ranigunj, Secunderabad - 500 003.
6. The Branch Manager, ICICI Bank Ltd., 2-3-8, 2-3-9 and 2-3-10, M.G. Road, Secunderabad, Telangana - 500 003.

.....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 Writ of Mandamus, declaring the action of the 1st Respondent in passing the impugned un-signed Speaking Show Cause Notice and un-signed Speaking Order (the said Proceedings not bearing any legible date of passing), founded upon an un-signed Summary in FORM GST DRC-01 vide Reference No. ZD3606220076598 dated 02.06.2022, culminating in the un-signed Summary Order in FORM GST DRC-07 vide Reference No. ZD3612230356800 dated 19.12.2023, and the consequential Garnishee Notices in FORM GST DRC-13 dated 04.12.2024 and 12.03.2025 issued to Respondents 6 and 5 respectively, as wholly without jurisdiction, non-est, illegal, arbitrary, violative of Rule 26(3) of the TGS Rules, 2017, the principles of natural justice and Articles 14, 19(1)(g) and 300-A of the Constitution of India.

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, recovery and operation of the impugned Summary Show Cause Notice in FORM GST DRC-01 vide Reference No. ZD3606220076598 dated 02.06.2022 and the impugned Order / Summary Order in FORM GST DRC-07 vide Reference No. ZD3612230356800 dated 19.12.2023, and the consequential Garnishee Notices in FORM GST DRC-13 dated 04.12.2024 and 12.03.2025, pending disposal of WP No 21987 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 direct the Respondents to forthwith lift / withdraw the attachment of the petitioner's bank accounts maintained with Respondents 5 and 6 and to refund / restore any amount recovered pursuant to the impugned garnishee proceedings, together with applicable, pending disposal of WP No 21987 of 2026, on the file of the High Court.

The petition coming on for hearing, upon perusing the petition and the grounds filed in support thereof and upon hearing the arguments of SRI V. VEERESHAM Advocate for the Petitioner and SRI SWAROOP OORILLA, SPECIAL GP FOR STATE TAX for the Respondents No. 1 to 3 and SRI N. HARI PRASAD for the Respondent No.4, the Court made the following.

✓

COMMON ORDER:

Learned counsel Sri V.Veeresham appears for the petitioners in W.P.Nos.21765, 21784 and 21987 of 2026.

Learned counsel Sri P.Venkat Prasad, representing M/s. P.V.Prasad Associates appears for the petitioner in W.P.No.21986 of 2026.

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

Learned counsel Sri N.Hari Prasad appears for Union of India.

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

Let these matters be listed on 28.07.2026 along with W.P.No.34751 of 2025 and batch.

In the meantime, insofar as W.P.Nos.21765 of 2026 and 21987 of 2026 are concerned, no coercive steps shall be taken against the petitioners in pursuance of the garnishee notices issued in Form GST DRC-13, dated 04.12.2024 and 12.03.2025, till the next date.

Sd/- **B.REKHA RANI**
ASSISTANT REGISTRAR

///TRUE COPY//


SECTION OFFICER

To,

1. The Assistant Commissioner (State Taxes), Mahankali Street - R.P. Road No. 2 Circle (erstwhile), Secunderabad Division, 5-9-273 to 281, 3rd Floor, C Block, Mayur Kushal Complex, Abids, Hyderabad, Telangana
2. The Assistant Commissioner (State Taxes), Ramgopalpet Circle, Secunderabad Division, 5-9-273 to 281, 6th Floor, 'C' Block, Mayur Kushal Complex, Abids, Hyderabad, Telangana (being the present jurisdictional authority consequent upon G.O.Ms.No.126, Revenue (CT-1) Dept., dated 27.05.2026).
3. The State of Telangana, Represented by its Principal Secretary, Revenue (Commercial Taxes) Department, Secretariat, Hyderabad.
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5. The Branch Manager, Axis Bank Ltd., 5-4-186, Fatehpuria Towers, M.G. Road, Ranigunj, Secunderabad - 500 003.
6. The Branch Manager, ICICI Bank Ltd., 2-3-8, 2-3-9 and 2-3-10, M.G. Road, Secunderabad, Telangana - 500 003.

(Addressees 1 to 6 BY SPAD)

7. One CC to SRI. V. VEERESHAM Advocate [OPUC]
 8. The Section Officer, Writ (DB) High Court at Hyderabad.
 9. Two CCs to SPECIAL GP FOR STATE TAX, High Court at Hyderabad.[OUT]
 10. Two spare copies.
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HIGH COURT

**HCJ
&
GMM, J**

DATED: 10-07-2026

**LET THESE MATTERS BE LISTED ON 28.07.2026 ALONG WITH W.P.NO.34751
OF 2025 AND BATCH.**

ORDER



WP.Nos.21765 and 21987 of 2026

DIRECTION