IN THE HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD

THE HON'BLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH

AND

THE HON'BLE SRI JUSTICE G.M.MOHIUDDIN

WRIT PETITION No.25733 of 2026

DATED: 06.08.2026

Between:

Sri Tanishq Garments

... Petitioner

AND

The Assistant Commissioner of Central Tax,
Musheerabad Division, Secunderabad GST Commissionerate,
Hyderabad Zone & 3 others

... Respondents

ORDER:

Mr. Nishanth Rao KN, learned counsel appears for the petitioner.

Mr. Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC) appears for respondent Nos.1 and 4.

2. The instant writ petition is filed for the following reliefs:

> "For the reasons stated accompanying in the affidavit, it is humbly prayed that this Hon'ble Court may be pleased to:
>
> A. issue a Writ of Mandamus, or any other order or direction in the nature thereof, calling for the records relating to the impugned Order-in-Original No. 14/2024-25 in FORM GST DRC-07 dated 20.08.2024 bearing Reference No. ZD360824074279V passed by Respondent No. 1, and quash the same as being illegal, arbitrary, without jurisdiction, and contrary to Section 16(5) of the CGST Act, 2017;
>
> B. Consequently, issue a Writ of Mandamus, or any other order or direction in the nature thereof, restraining the Respondents, their officers, agents, and subordinates, from taking any further steps or proceedings in furtherance of, or towards recovery of the demand confirmed under, the

impugned Order-in-Original in DRC-07 dated 20.08.2024, including but not limited to the bank attachment effected vide FORM GST DRC-13 dated 22-06-2026, and direct that the said attachment be forthwith lifted;

C. Declare that the time-limit of six months prescribed under Notification No. 22/2024-Central Tax dated 08.10.2024, issued under Section 148 of the CGST Act, 2017, is ultra vires Section 148 of the Act and violative of Article 14 of the Constitution of India, insofar as it purports to extinguish the substantive statutory benefit conferred under Section 16(5) of the CGST Act, 2017, upon the lapse of the said period;

D. Consequently, issue a Writ of Mandamus, or order or direction in the nature thereof, directing Respondent No. I to receive and consider. on merits and in accordance with Section 16(5) of the CGST Act, 2017, an application for rectification of the impugned Order-in-Original dated 19.08.2024 to be filed by the Petitioner, notwithstanding the expiry of the period prescribed under Notification No. 22/2024-Central Tax dated 08.10.2024;

Pass such other order(s), writ(s), or direction(s) as this Hon'ble Court may deem fit and proper in the facts and circumstances of the case, in the interest of justice."

3. The petitioner has approached this Court alleging that it has come to know about the liability only upon the issuance of the garnishee notice in Form GST DRC-13 on 24.06.2026 for attachment of its bank account.

4. However, after some arguments, learned counsel for the petitioner seeks liberty to the petitioner to prefer an appeal against the order-in-original. He submits that some delay might have been occurred in approaching the appellate authority and therefore, he may be directed to consider it sympathetically.

5. Learned Senior Standing Counsel for CBIC submits that the petitioner was at liberty to prefer an appeal against the order-in-original and DRC-07 taking all the grounds as are available in law and on facts before the appellate authority in respect of the subject tax period.

6. However, upon hearing the learned counsel for the parties, since the petitioner seeks liberty to prefer an appeal, we do not wish to comment on the merits of the contentions raised by the parties.

7. We grant liberty to the petitioner to prefer an appeal within a period of two weeks with statutory pre-deposit and a delay condonation application. The petitioner may take all such grounds of law and facts in the memo of appeal as are available to it. Needless to say, the appellate authority would consider the question of delay taking into account the aforesaid facts and circumstances and if it is satisfied on the point of delay, proceed to decide the appeal on merits in accordance with law. During the period of two weeks within which the petitioner has to file the appeal, no coercive steps be taken against the petitioner pursuant to the impugned garnishee notice.

8. The Writ Petition is, accordingly, disposed of with the aforesaid liberty. There shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

APARESH KUMAR SINGH, CJ

G.M.MOHIUDDIN, J

Date: 06.08.2026
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