IN THE HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD
(Special Original Jurisdiction)

TUESDAY, THE TWENTY SEVENTH DAY OF OCTOBER
TWO THOUSAND AND TWENTY SIX

PRESENT

THE HONOURABLE THE ACTING CHIEF JUSTICE P.SAM KOSHY
AND
THE HONOURABLE SRI JUSTICE SUDDALA CHALAPATHI RAO

WRIT PETITION NO: 35130 OF 2026

Between:

Shri Yaras Suresh Babu Prabhu Kumar, S/o. Shri Yaras Suresh Babu, Aged about 43 years, Occu. CEO and Director, Wegofin Digital Solutions Private Limited, Having its registered office at. 142, 8th Floor, Sohini Tech Park, Gachibowli - Miyapur Road, Serilingampalle (M), Telangana - 500084

...PETITIONER

AND

1. The Union of India, Through the Secretary, Ministry of Finance, Department of Revenue, No. 137, North Block, New Delhi - 110 001
2. The Directorate General of GST Intelligence, Hyderabad Zonal Unit, Represented by its Director General, H. No. 1 - 63/2/212, Plot No. 212 and 213, Block - B, Kavuri Hills, Guttala Begumpet, Madhapur, Hyderabad - 500 003
3. The Directorate General of GST Intelligence, Hyderabad Zonal Unit, Represented by its Superintendent/Senior Intelligence Officer, H. No. 1 - 63/2/212, Plot No. 212 and 213, Block - B, Kavuri Hills, Guttala Begumpet, Madhapur, Hyderabad - 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 a writ of mandamus or any other appropriate writ, order or direction, declaring the action of the Respondents in conducting actions under Central Goods and Services Tax Act, 2017, and subjecting the Petitioner to the threat of coercive actions and arrest even without following the procedure under Section 69 of the Central Goods and Services Tax Act, 2017 and without serving a copy of the order on the Petitioner as being illegal, arbitrary, unconstitutional and in violation of

principles settled by the Hon'ble Supreme Court in Union of India v. Sunil Biyani, (2026) SCC Online SC 1544, and further direct the Respondents not to conduct any actions without following the procedure under Section 69 of the CGST Act, 2017 and without serving a copy of the order under section 69 of the CGST Act, 2017 on the Petitioner with reasonable time thereafter to avail the remedies as also arbitrary, illegal and unconstitutional.

I.A. NO: 1 OF 2026

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to direct the Respondents not to take coercive steps against the Petitioner including arrest.

Counsel for the Petitioner: SRI S.NIRANJAN REDDY, SENIOR COUNSEL FOR Ms. SARAMPALLY MRUDULA

Counsel for the Respondent No.1: SRI M.P.KASHYAP, SC FOR CENTRAL GOVT.

Counsel for the Respondent Nos.2 & 3: SRI DOMINIC FERNANDES, SC FOR CBIC

The Court made the following: ORDER

IN THE HIGH COURT FOR THE STATE OF TELANGANA AT HYDERABAD

THE HON'BLE THE ACTING CHIEF JUSTICE P.SAM KOSHY

AND

THE HON'BLE SRI JUSTICE SUDDALA CHALAPATHI RAO

W.P.No.35130 of 2026

(CNR.No.**HBHC010725092026**)

Dt.27.10.2026

Between:

Yaras Suresh Babu Prabhu Kumar

....Petitioner

and

The Union of India
and others.

...Respondents

O R D E R: *(Per the **Hon'ble The Acting Chief Justice P.Sam Koshy**)*

Heard Sri S.Niranjan Reddy, learned Senior Counsel representing Ms Sarampally Mrudula, learned counsel for the petitioner and Sri M.P.Kashyap, learned counsel for respondent No.1, both appearing through online, and perused the record.

2. The instant Writ Petition has been filed seeking the following relief:

"...to issue a writ of mandamus or any other appropriate writ, order or direction, declaring the action of the Respondents in conducting actions under Central Goods and Services Tax Act, 2017, and subjecting the Petitioner to the treat of coercive actions and arrest even without following the procedure under Section 69 of the Central Goods and Services Tax Act, 2017 and without serving a coy of the order on the Petitioner as being illegal, arbitrary, unconstitutional and in violation of principles settled by the Hon'ble Supreme Court in ***Union of India v. Sunil Biyani*** *(2026) SCC Online Sc 1544, and further direct the Respondents not to conduct any actions without following the procedure under Section 69 of the CGST Act, 2017 on the Petitioner wih reasonable time thereafter to avail the remedies as also arbitrary, illegal, and unconstitutional pass such other order(s) that hihs Hon'ble Court may deem fit and proper in the given facts and circumstances of the case."*

3. Today when the matter is taken up for hearing, learned Senior Counsel appearing for the petitioner referred to the decision of the Hon'ble Supreme Court rendered in the case of ***Union of India v. Sunil Biyani***[1] whereby the Hon'ble Supreme Court has clearly laid down the manner in which an arrest has to

[1] (2026) SCC Online SC 1544

be made, if at all the Officers of the GST Department are supposed to exercise their power of arrest. Learned Senior Counsel also referred to the provision of Section 69 of the CGST Act requiring service of the copy of the order on the concerned person granting reasonable time before the order of arrest is executed.

4. Sri M.P.Kashyap, learned counsel for respondent No.1 has made a categorical statement that let there not be any apprehension on the mind of the petitioner that the authorities would act contrary to the provisions of Section 69 of the CGST Act. He further submits that in the course of the proceedings being drawn by the CGST authorities, due adherence shall be made to the provisions of Section 69 of the Act.

5. Given the said submissions of the learned counsel appearing for respondent No.1, we see no reason why the petitioner should have any apprehension.

6. At this juncture, we dispose of the Writ Petition in terms of the submissions made by the learned counsel for respondent No.1, directing the respondents-authorities to ensure that all the proceedings initiated must adhere to the provisions of the CGST

Act. If at all the respondents-authorities want the petitioner to be arrested, in that event, the provisions of Section 69 of the Act shall be strictly adhered to.

7. With the above observations and directions, the Writ Petition stands disposed of. No order as to costs.

As a sequel, miscellaneous petitions, if any, pending shall stand closed.

SD/- S.MALLIKARJUNA RAO
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Secretary, Union of India, Ministry of Finance, Department of Revenue, No. 137, North Block, New Delhi - 110 001
2. The Director General, Directorate General of GST Intelligence, Hyderabad Zonal Unit, H.No.1 - 63/2/212, Plot No. 212 and 213, Block - B, Kavuri Hills, Guttala Begumpet, Madhapur, Hyderabad - 500 003
3. The Superintendent/Senior Intelligence Officer, Directorate General of GST Intelligence, Hyderabad Zonal Unit, H.No.1 - 63/2/212, Plot No. 212 and 213, Block - B, Kavuri Hills, Guttala Begumpet, Madhapur, Hyderabad - 500 003
4. One CC to SRI SARAMPALLY MRUDULA, Advocate [OPUC]
5. One CC to SRI DOMINIC FERNANDES, SC FOR CBIC [OPUC]
6. One CC to SRI M.P.KASHYAP, SC FOR CENTRAL GOVT. [OPUC]
7. Two CD Copies

PSK.
PSK

CC TODAY

HIGH COURT

DATED: 27/10/2026



ORDER
WP.No.35130 of 2026

DISPOSING OF THE WRIT PETITION

WITHOUT COSTS.

(9) EK
28/10/26