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

THURSDAY, THE TWENTY NINTH 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: 36560 OF 2026

Between:

M/s. MITHRA FURNITURE WORLD, a partnership firm, Rep. by its Managing Partner, Mr. Sunkari Ramesh Goud, H.No.17-1-382/H/41, Plot Nos.42 and 43, Hanuman Nagar, Near Mandamallamma Function Hall, Balapur X Road, Rangareddy, Telangana- 500 079. GSTIN 36ABJFM7071K1ZS

...PETITIONER

AND

1. The Assistant Commissioner (ST), Saroornagar-1 Circle, Saroornagar Division, Hyderabad / Ranga Reddy District, Telangana.
2. The Commissioner of State Tax (Commercial Taxes), State of Telangana, C.T. Complex, Nampally, Hyderabad - 500 001.
3. The State of Telangana, rep. by its Principal Secretary, Revenue (Commercial Taxes) Department, Dr. B.R. Ambedkar Telangana Secretariat, Hyderabad.
4. The Manager, Canara Bank, Jullalguda Branch, Gayathri Nagar, Opp. Nagarjuna School, Sagar Ring Road, Jullalguda, Hyderabad - 500 079.

...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, Order or Direction, more particularly a Writ of Mandamus or any other appropriate writ

(a) calling for the records relating to the Show Cause Notice in Form GST DRC-01, Reference No. ZD360622003402Z dated 01.06.2022, the Order under Section 73 with Summary in Form GST DRC-07, Reference No. ZD3608241177272 dated 28.08.2024, together with the unauthenticated Proceedings of Respondent

No.1, and the Notice to Third Person in Form OST DRC-13 dated 20.05.2026, in so far as they relate to F.Y. 2019-20, and setting aside and quashing the same as illegal, arbitrary, non-est, without authority of law, and in violation of Sections 73, 75(4), 160 and 169 of the Act, Rules 26(3) and 142(1A) of the Rules, the principles of natural justice, and Articles 14, 21, 265 and 300-A of the Constitution of India

(b) directing Respondent No.1 to withdraw the Notice to Third Person in Form OST DRC-13 dated 20.05.2026 and directing Respondent No. 4 (Canara Bank) to forthwith de-freeze the Petitioner's Account No. 548920100019, and any other account attached on the strength of the said Notice, permitting the Petitioner to operate it freely

(c) in the alternative to (a), setting aside the Order dated 28.08.2024 and remitting the matter to Respondent No.1 for fresh adjudication of the Show Cause Notice after affording the Petitioner a reasonable opportunity to file a proper reply with documents and an effective personal hearing, with consequential de-freezing of the bank account.

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 grant stay of all further proceedings pursuant to the Impugned Order dated 28.08.2024 and the Notice in Form OST DRC-13 dated 20.05.2026 in so far as they relate to F.Y.2019-20, passed by the 1st Respondent Pending disposal of the main Writ Petition as otherwise the petitioner will be put to irreparable loss and hardships.

I.A. NO: 2 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 directing Respondent Nos. 1 to 4 forthwith withdraw/lift the impugned Notice dated 20.05.2026 issued under Section 79(1)(c) of the GST Act, 2017, and consequently directing Respondent No.4, The Bank Manager, CANARA Bank, Jullalguda Branch, Hyderabad, to forthwith de-freeze/release the Petitioner's bank Account No. 548920100019 and permit the Petitioner to freely and unhinderedly operate the said account, pending disposal of the main Writ Petition.

Counsel for the Petitioner: SRI PRUDHVIRAJ MATTAPALLY, REP.
SRI VENKATRAM REDDY MANTUR

Counsel for the Respondent No.1 to 3: SRI SWAROOP OORILLA,
SPL. GP FOR STATE TAX, assisted by
SRI K.SAI AKARSH, AGP FOR STATE TAX

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

WRIT PETITION No.36560 OF 2026
(CNR No. HBHC010744402026)

Dated: 29.10.2026

Between:

M/s. Mithra Furniture World
Represented by its Managing Partner, Mr. Sunkari Ramesh Goud,
Near Mandamallamma Function Hall, Balapur X Raod,
Ranga Reddy, Hyderabad.

...Petitioner

And

The Assistant Commissioner (ST),
Saroornagar-1 Circle, Saroornagar Division,
Ranga Reddy District, Telangana and 3 others.

...Respondents

ORDER: *(Per the Hon'ble the Acting Chief Justice P.Sam Koshy)*

Sri Prudhviraj Mattapally, learned counsel represents Sri Venkatram Reddy, learned counsel for the petitioner.

Sri Swaroop Oorilla, learned Special Government Pleader for State Tax assisted by Sri K.Sai Akarsh, learned Assistant Government Pleader, appear for State Tax.

2. Heard the learned counsel for the parties and perused the record.

3. This is the matter where the contention of the learned counsel for the petitioner is that the impugned order stand vitiated on the ground that it has not been signed by the competent authority. The substantial

issue raised in this writ petition is also the issue which had earlier been referred to the Full Bench of this High Court in W.P.No.20397 of 2025 and batch. The Full Bench of this High Court vide its common order dated 30.09.2026 has answered the said question and has decided the matter against the writ petitioners and consequently disposed of all the batch of writ petitions. The issue raised in this writ petition is similar, if not identical to the issue considered and decided by the Full Bench. We are, therefore, of the considered opinion that the present writ petition is also squarely covered by the Full Bench decision dated 30.09.2026 in the aforesaid batch.

4. In view of the same, the present writ petition also stands disposed of in terms of the liberty granted by the Full Bench in its common order dated 30.09.2026 passed in W.P.No.20397 of 2025 and batch, which liberty shall be available to the petitioner herein. However, the petitioner in this writ petition is granted three weeks time to avail the statutory remedy of appeal and the said period of three weeks shall commence from today. There shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

SD/-T.SRINIVASA REDDY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Assistant Commissioner (ST), Saroornagar-1 Circle, Saroornagar Division, Hyderabad / Ranga Reddy District, Telangana.
2. The Commissioner of State Tax (Commercial Taxes), State of Telangana, C.T. Complex, Nampally, Hyderabad - 500 001.
3. The Principal Secretary, Revenue (Commercial Taxes) Department, Dr. B.R. Ambedkar Telangana Secretariat, Hyderabad, State of Telangana.

4. The Manager, Canara Bank, Jullalguda Branch, Gayathri Nagar, Opp. Nagarjuna School, Sagar Ring Road, Jullalguda, Hyderabad - 500 079
5. One CC to SRI VENKATRAM REDDY MANTUR, Advocate [OPUC]
6. Two CCs to SRI SWAROOP OORILLA, SPL. GP FOR STATE TAX, High Court for the State of Telangana at Hyderabad [OUT]
7. Two CD Copies

BSR
PB

HIGH COURT

DATED: 29/10/2026

ORDER

WP.No.36560 of 2026



DISPOSING OF THE WRIT PETITION,

WITHOUT COSTS

4/11/26