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

FRIDAY, THE FOURTH DAY OF APRIL
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE THE ACTING CHIEF JUSTICE SUJOY PAUL
AND
THE HONOURABLE SMT JUSTICE RENUKA YARA

WRIT PETITION NO: 8546 OF 2025

Between:

M/s.Bharadwaj Auto Tech Private Limited, Sy.No.608, Near HP Petrol Pump, Ramagundam By-Pass Main Road, Karimnagar. State of Telangana. Rep. by its Managing Director Mr.P.V.R.Kashyap aged 47 years

...PETITIONER

AND

1. The Commissioner of Central Tax., Appeals-II, GST Bhavan, Basheerbagh, Hyderabad.
2. The Joint Commissioner of Central Tax, Lakdi-ka-Pool, Hyderabad - 500 004.
3. The Assistant Commissioner (R&T), Medchal GST Commissionerate, Lakdi-ka-Pool, Hyderabad - 500 004.
4. The Union of India, Rep. by its Secretary, Ministry of France, North Block, New Delhi 110 001.
5. The Central Board of indirect Taxes and Customs, Rep. by its Chairman, Ministry of Finance, Department of Revenue, North Block. Central Secretariat, New Delhi 1(X) 100001.

...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 Writ of Mandamus or any other appropriate Writ or Order or Direction declaring the action of the 1st Respondent in passing the Order-in-Appeal No.HYD-GST-MD-AP2-413-24-25, dated 17.01.2025, not considering the contentions of the Petitioner raised in the Cross Objections, dated 29.05.2024 filed on 07.06.2024, allowing the appeal, dated 09.02.2024 filed by the 3rd Respondent for the tax period 2017-18 under the CGST/SGST Act 2017, as

arbitrary, contrary to the provisions of the Act and not valid in the eye of law, in violation of Principles of Natural Justice and Rule of Law and consequently set aside the Order-in-Appeal, dated 17.01.2025 passed by the 1St Respondent Exparte and the Appeal, dated 09.02.2024 filed by the 3' Respondent, as null and void.

IA NO: 1 OF 2025

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 Suspend the Operation of the Order-in-Appeal. dated 17.01.2025 passed by the Ist Respondent; and the Appeal, dated 09/02/.2024 filed by the 3rd Respondent, for the tax period 2017-18 under the CGST SGST Act, pending disposal of the above Writ Petition.

Counsel for the Petitioner : SRI SHAIK JEELANI BASHA

Counsel for the Respondent No.1to3&5: SRI DOMINIC FERNANDES, Sr.SC FOR CBIC

Counsel for the Respondent No.4 : SRI MUKHERJEE, rep., SRI GADI PRAVEEN KUMAR, DY.SO.GEN

The Court made the following: ORDER

THE HON'BLE THE ACTING CHIEF JUSTICE SUJOY PAUL
AND
THE HON'BLE SMT. JUSTICE RENUKA YARA

W.P.No.8546 of 2025

ORDER *(Per the Hon'ble the Acting Chief Justice Sujoy Paul)*:

Sri Shaik Jeelani Basha, learned counsel for the petitioner; Sri Dominic Fernandes, learned Senior Standing Counsel for CBIC, for respondent Nos.1 to 3 and 5 and Sri B. Mukherjee, learned counsel representing Sri Gadi Praveen Kumar, learned Deputy Solicitor General of India, for respondent No.4.

2. With the consent, finally heard.

3. During the course of hearing, learned counsel for the parties agreed that against the impugned Order-in-Original dated 31.07.2023, which was decided in favour of the assessee, the Department preferred an appeal which came to be decided by the impugned Order-in-Appeal dated 17.01.2025. It is agreed that the assessee, upon receiving the notice in appeal, also preferred a cross-objection on 07.06.2024 before the appellate authority which has not been considered and decided. Thus, it is agreed that the appellate order dated 17.01.2025 may be set

aside and the appeal may be restored to its original number with a direction to the appellate authority to decide the appeal afresh by taking into account the cross objection filed by the present petitioner.

4. In view of consensus arrived at, the impugned appellate order dated 17.01.2025 is **set aside** with the liberty prayed for. The petitioner shall appear before the appellate authority on 21.04.2025 at 11:30 A.M. for which no separate notice will be required to be issued. On such appearance, the appellate authority shall decide the appeal in accordance with law.

5. Accordingly, this Writ Petition is **disposed of**. It is made clear that this Court has not expressed any opinion on merits of the case. No costs.

Interlocutory applications, if any pending, shall also stand closed.

SD/-A.SRINIVAS REDDY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Commissioner of Central Tax., Appeals-II, GST Bhavan, Basheerbagh, Hyderabad.
2. The Joint Commissioner of Central Tax, Lakdi-ka-Pool, Hyderabad - 500 004.
3. The Assistant Commissioner (R and D), Medchal GST Commissionerate, Lakdi-ka-Pool, Hyderabad - 500 004.
4. The Secretary, Ministry of Finance, Union of India, North Block, New Delhi 110 001.
5. The Chairman, Ministry of Finance, Department of Revenue, Central Board of indirect Taxes and Customs, North Block. Central Secretariat, New Delhi 1(X) 001.

6. One CC to SRI SHAIK JEELANI BASHA, Advocate. [OPUC]
7. One CC to SRI DOMINIC FERNANDES, Senior Standing Counsel for CBIC. [OPUC]
8. One CC to SRI GADI PRAVEEN KUMAR, (Deputy Solicitor General of India), High Court for the State of Telangana at Hyderabad. [OPUC]
9. Two CD Copies.

BSK

HIGH COURT

HACJ &
RY,J

DATED:04/04/2025



ORDER

WP.No.8546 of 2025

DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

(11) M.T
11/4/25