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

MONDAY ,THE TWENTY EIGHTH 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: 11954 OF 2025

Between:

M/s. Navya Nuchu, H. No. 1-1-19, Brindavan Colony, Near Bank of India, Malkajgiri, Hyderabad, Telangana 500047, Rep. by its Proprietrix Ms. Navya Nuchu.

...PETITIONER

AND

1. The Telangana State Appellate Authority for Advance Ruling (Goods and Services Tax), 1st Floor, Commercial Taxes Complex, M.J. Road, Nampally, Hyderabad-500001, Telangana.
2. The Telangana State Authority for Advance Ruling, C.T. Complex, M.J. Road, Nampally, Hyderabad 500001, Telangana.
3. The State of Telangana, Rep. by the Principal Secretary to the Government, Revenue (CT) Department, B.R. Ambedkar Telangana Secretariat Building, Hyderabad, Telangana.
4. The Union of India, rep. by the rep. by its Secretary (Finance), Ministry of Finance, North Block, New Delhi 110001.

...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 in the nature of MANDAMUS, holding that the impugned Appeal Rejection Order passed by the First Respondent/Telangana State Appellate Authority for Advance Ruling vide Order-in-Original No. AAAR/08/2025, dated 20-02-2025, rejecting the Appeal as time barred by refusing to condone the delay of 22 days in filing the Appeal and consequently set aside the same and direct the First Respondent to decide the said Appeal on merits

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 grant stay of all further proceedings pursuant to the impugned Order-in-Original No. AAAR/08/2025, dated 20-02-2025, of the First Respondent

Counsel for the Petitioner: SRI. G. NARENDRA CHETTY

Counsel for the Respondent Nos. 1&2: SRI DOMINIC FERNANDEZ, SC FOR CBIC

Counsel for the Respondent No.3: SRI SWAROOP OORILLA, SPECIAL GOVT PLEADER FOR STATE TAX

Counsel for the Respondent No.4: SRI GADI PRAVEEN KUMAR, DY.SOLICITOR GENERAL OF INDIA

The Court made the following: ORDER

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

WRIT PETITION No.11954 of 2025

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

Sri G.Narendra Chetty, learned counsel for the petitioner and Sri Swaroop Oorilla, learned Special Government Pleader, appears for State Tax.

2. With the consent, finally heard.

3. Learned counsel for the petitioner submits that the petitioner preferred an application for advance ruling. The competent authority passed an order on 09.02.2024. Aggrieved by the said order, the petitioner preferred a statutory appeal under Section 100(1) of the Telangana Goods and Services Tax Act, 2017. By an order dated 20.02.2025, the said appeal was rejected, despite the fact that it was filed with a delay of 22 days, which was within the condonable period. When the petitioner has assigned justifiable reasons for the delay which is within the condonable period, the appellate authority should have taken a lenient view.

4. Learned Special Government Pleader for State Tax submits that the singular ground raised for condonation of delay was not justifiable because the order of the original authority was served to the petitioner through e-mail. However, he fairly submits that the delay was only 22 days and it was within the condonable period.

5. Since the advance ruling application was rejected and the appellate authority needs to decide the question on appellate side and the delay was only 22 days, which was, admittedly, within the condonable period, we deem it proper to set aside the impugned order dated 20.02.2025 and direct the appellate authority to number the appeal and decide it on merits in accordance with law. We have no doubt that the appellate authority will make endeavour to decide the appeal expeditiously, preferably, within ninety days from the date of production of a copy of this order.

6. Accordingly, the writ petition is **disposed of.** No order as to costs

Miscellaneous petitions pending, if any, shall stand closed.

SD/- V.HARI PRASAD
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

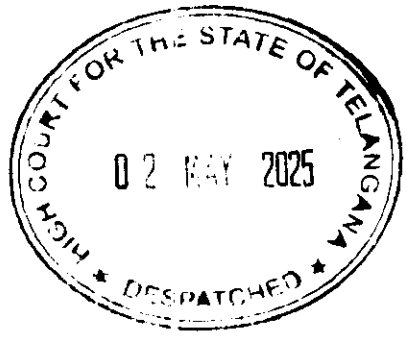
To,

1. The Telangana State Appellate Authority for Advance Ruling (Goods and Services Tax), 1st Floor, Commercial Taxes Complex, M.J. Road, Nampally, Hyderabad-500001, Telangana.
2. The Telangana State Authority for Advance Ruling, C.T. Complex, M.J. Road, Nampally, Hyderabad 500001, Telangana.
3. The Principal Secretary to the Government, Revenue (CT) Department, B.R. Ambedkar Telangana Secretariat Building, Hyderabad, Telangana.
4. The Secretary(Finance), Union of India, Ministry of Finance, North Block, New Delhi 110001.
5. One CC to SRI. G. NARENDRA CHETTY, Advocate [OPUC]
6. One CC to SRI. DOMINIC FERNANDEZ, SC FOR CBIC [OPUC]
7. Two CCs to SPECIAL GOVERNMENT PLEADER, High Court for the State of Telangana, at Hyderabad [OUT]
8. One CC to SRI. GADI PRAVEEN KUMAR, DY.SOLICITOR GENERAL OF INDIA [OPUC]
9. Two CD Copies

B M
PSK

HIGH COURT

DATED:28/04/2025



ORDER

WP.No.11954 of 2025

DISPOSING OF THE WRIT PETITION WITHOUT COSTS

(12) pm.j
2/5/25