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

MONDAY, THE SEVENTH 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: 7973 OF 2024

Between:

M/s Dayakar Electrical, Plot No.1 -42/PE/21/A, Bachpan School Lane, Pragati Enclave, Miyapur, Hyderabad-500049. (Rep.by its Managing Partner Dayakar Attepally S/o: Sriramulu, Aged about 39 years, Occ. Business, R/o Hyderabad-500049)

...PETITIONER

AND

1. Union of India, Through Joint Secretary, Department of Revenue, Ministry of Finance, At North Block, New Delhi - 110001.
2. The Central Board of Indirect Taxes and Customs, At North Block, New Delhi - 110001.
3. The Commissioner of GST and Central Tax (Appeals), Hyderabad Appeals II Commissionerate, 7th Floor, GST Bhavan, L.B.Stadium Road, Basheerbagh, Hyderabad-500004.
4. The Commissioner of Central Tax, Central Excise and Service Tax,Medchal Commissionerate, 11-4-649/B, Lakdi-ka- Pool, Hyderabad-500004.
5. The Additional/Joint Commissioner of Central Tax, Central Excise and Service Tax, Medchal Commissionerate, 11-4-649/13, Lakdi-ka- Pool, Hyderabad-500004.

...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 one in the nature of writ of mandamus, setting aside and quashing the impugned Order-in Appeal No. HYD-SVTAX-MD-AP2-149-22-23-DST dated 17.03.2023, passed by the Commissioner (Appeals), Hyderabad Appeals II Commissionerate, in Appeal No.

20/2022(MD) DST, by holding the issue of the impugned order in gross violation of the principles of natural justice, as illegal, arbitrary and violative of Articles 19(1)(g), 20 and 21 of the Constitution of India.

IA NO: 1 OF 2024

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 stay the operation of the impugned Order-in Appeal No. HYD-SVTAX-MD-AP2-149-22-23-DST dated 17.03.2023, passed by the Commissioner (Appeals), Hyderabad Appeals II Commissionerate, in Appeal No. 20/2022(MD) DST.

Counsel for the Petitioner: SRI SRINIVAS CHATURVEDULA

Counsel for the Respondent No.1: SRI GADI PRAVEEN KUMAR
Dy. SOLICITOR GEN. OF INDIA

Counsel for the Respondent Nos.2 to 5: SRI DOMINIC FERNANDES,
SC FOR CBIC

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.7973 of 2024

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

Sri Srinivas Chaturvedula, learned counsel for the petitioner; Sri Gadi Praveen Kumar, learned Deputy Solicitor General of India, for respondent No.1 and Sri Dominic Fernandes, learned Senior Standing Counsel for CBIC, for respondent Nos.2 to 5.

2. With the consent, finally heard.

3. During the course of hearing, learned counsel for the parties fairly submitted that before the appellate authority, the present petitioner has not been given opportunity of personal hearing and accordingly the impugned Order-in-Appeal (OIA) dated 17.03.2023 (Annexure-P7) may be set aside and the matter may be remitted to the appellate authority for affording the opportunity of personal hearing to the petitioner and pass a fresh order in accordance with law.

4. In view of consensus arrived at, the impugned OIA dated 17.03.2023 is set aside. The petitioner shall now appear before the appellate authority on 23.04.2025 at 11:30 A.M for which no separate notice will be required to be issued. On such appearance, learned appellate authority shall provide the petitioner opportunity of personal hearing as per his convenience and pass a fresh order in accordance with law.

5. Accordingly, this Writ Petition is **disposed of** without expressing any opinion on merits of the case. No costs.

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

SD/-S. MALLIKARJUNA RAO
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Joint Secretary, Department of Revenue, Ministry of Finance, At North Block, Union of India, New Delhi - 110001.
2. The Central Board of Indirect Taxes and Customs, At North Block, New Delhi - 110001.
3. The Commissioner of GST and Central Tax (Appeals), Hyderabad Appeals II Commissionerate, 7th Floor, GST Bhavan, L.B.Stadium Road, Basheerbagh, Hyderabad-500004.
4. The Commissioner of Central Tax, Central Excise and Service Tax, Medchal Commissionerate, 11-4-649/B, Lakdi-ka- Pool, Hyderabad-500004.
5. The Additional/Joint Commissioner of Central Tax, Central Excise and Service Tax, Medchal Commissionerate, 11-4-649/13, Lakdi-ka- Pool, Hyderabad-500004.
6. One CC to Sri Srinivas Chaturvedula, Advocate [OPUC]
7. One CC to Sri Gadi Praveen Kumar Dy. Solicitor gen. Of India [OPUC]
8. One CC to Sri Dominic Fernandes, SC for CBIC[OPUC]
9. Two CD Copies

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HIGH COURT

DATED:07/04/2025



ORDER

WP.No.7973 of 2024

DISPOSING OF THE WRIT PETITION

WITHOUT COSTS

(11)

Lgs
21/4/25