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

WEDNESDAY, THE NINTH 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: 2202 OF 2025

Between:

M/s. MPM Ventures Private Limited, 8-3-323, Yellareddyguda, Ameerpet, Hyderabad, Telangana- 500 073. Represented by Mr. Girish Mallpani, Managing Director, S/o Raj Kumar Malpani, aged 47 years, residing at Flat No.2104 and 2204, DSR The First, Gachibowli, K.V.Ranga Reddy, Telangana - 500032.

...PETITIONER

AND

1. Commissioner of Customs and Central Tax (Appeals-I), GST Bhavan, L.B. Stadium Road. Basheerbagh, Hyderabad - 500 -004
2. Additional Commissioner of Central Tax, Hyderabad GST Commissionerate, GST Bhavan, L B Stadium Road, Basheerbagh, Hyderabad - 500 004
3. Principal Commissioner of Central Tax, Hyderabad GST Commissionerate, GST Bhavan, L B Stadium Road, Basheerbagh, Hyderabad - 500 004
4. The Superintendent, Anti Evasion, Hyderabad GST Commissionerate, GST Bhavan, L B Stadium Road, Basheerbagh, Hyderabad - 500 004
5. Union of India, Ministry of Finance, Represented by its Secretary North Block, New Delhi - 110 001

...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 a Writ of Mandamus declaring i. impugned Order-In-Appeal No. HYD-GST-HYC-APP1-COMMR.-011-23-24 dated 12-01-2024 passed by the Respondent No. 1 under the provisions of CGST/TGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction and without authority of law, apart from being violative of

Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside the same.

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 stay operation of impugned Order-In-Appeal No. HYD-GST-HYC APP1-COMMR.011-23-24 dated 12-01-2024 passed by the Respondent No. 1.

Counsel for the Petitioner : SRI MD SHABAZ

Counsel for the Respondent No.1TO4 : Ms.PRAVALIKA,
rep., SRI DOMINIC FERNANDES, Sr.SC FOR CBIC

Counsel for the Respondent No.5 : 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

WRIT PETITION No.2202 of 2025

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

Ms.Rashmi, learned counsel appearing for Sri P.Venkat Prasad, learned counsel for the petitioner; Ms. Pravalika, learned counsel representing Sri Dominic Fernandes, learned Senior Standing Counsel for CBIC, appearing for respondent Nos.1 to 4; and Sri B. Mukherjee, learned counsel representing Sri Gadi Praveen Kumar, learned Deputy Solicitor General of India, appearing for respondent No.5.

2. With the consent, finally heard.

3. During the course of hearing, learned counsel for the parties agreed that certain grounds taken in the appeal memo have not been considered by the appellate authority and therefore the appellate order dated 12.01.2024 may be set aside and the matter may be remitted back before the appellate authority to rehear the petitioner and pass a fresh order.

4. In view of the aforesaid, the impugned order of the appellate authority dated 12.01.2024 is set aside. The petitioner shall now appear before the appellate authority on 21.04.2025 at 11:30 A.M. The appellate authority shall rehear the petitioner and pass a fresh order in accordance with law.

5. Accordingly, the writ petition is **disposed of** without expressing any opinion on the merits of the case. No costs.

Miscellaneous petitions pending, if any, shall stand closed.

SD/-K.AMMAJI
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Commissioner of Customs and Central Tax (Appeals-I), GST Bhavan, L.B. Stadium Road. Basheerbagh, Hyderabad - 500 -004
2. The Additional Commissioner of Central Tax, Hyderabad GST Commissionerate, GST Bhavan, L B Stadium Road, Basheerbagh, Hyderabad - 500 004
3. The Principal Commissioner of Central Tax, Hyderabad GST Commissionerate, GST Bhavan, L B Stadium Road, Basheerbagh, Hyderabad - 500 004
4. The Superintendent, Anti Evasion, Hyderabad GST Commissionerate, GST Bhavan, L B Stadium Road, Basheerbagh, Hyderabad - 500 004
5. The Secretary, Union of India, Ministry of Finance, North Block, New Delhi - 110 001
6. One CC to SRI MD SHABAZ, 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
LS

HIGH COURT

DATED:09/04/2025



ORDER

WP.No.2202 of 2025

DISPOSING OF THE WRIT PETITION WITHOUT COSTS

(11)

kpr
21/4/25