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

THURSDAY, THE SIXTH DAY OF MARCH
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE THE ACTING CHIEF JUSTICE SUJOY PAUL
AND

THE HONOURABLE SMT JUSTICE RENUKA YARA

WRIT PETITION NO: 2231 OF 2025

Between:

Pradeep Chauhan, S/o Rampal Chauhan, Aged about 34 years, Occ ; Chartered Accountant, R/o BR-056, Sector-45, Noida, Uttar Pradesh.

.....PETITIONER

AND

1. The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, Government of India. Rep. by its Chairman.
2. The Commissioner of Central Tax, Secunderabad GST Commissionerate. Hyderabad.
3. The Superintendent (Anti Evasion), O/o GST Bhavan L B Stadium Road Basheerbagh, Hyderabad-500004.
4. The Assistant Commissioner, Central Taxes, Tarnaka Division, 2nd Floor, Elegant Edifice, 3-4-118/2, NR, Ramanthapur, Hyderabad - 500013.

.....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 certiorari to call for the records of the 4th respondent in issuing the order in Original No. 68/2024-25-GST, dated 30- 12-2024 as highly illegal, arbitrary and in contravention to the provisions of the CGST Act 2017.

I.A.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 interim suspension of the impugned Order in Original No. 68/2024-25-GST, dated 30-12-2024, issued by the 4th respondent, pending disposal of the writ petition.

Counsel for the Petitioner : SRI K.ANNAPURNA REDDY

Counsel for the Respondents : SRI DOMINIC FERNANDES (SENIOR STANDING COUNSEL 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.2231 of 2025

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

Ms. K.Annapurna Reddy, learned counsel for the petitioner and Sri M.Srikanth Reddy, learned Senior Standing Counsel for CBIC, for the respondents.

2. The challenge mounted in this writ petition is to the Order-in-Original No.68/2024-25-GST, dated 30.12.2024, passed by respondent No.4, which is, admittedly, an appealable order.

3. The learned counsel for the petitioner submits that the petitioner filed reply to the show cause notice on 12.06.2024.

4. However, learned counsel for the respondents raised an objection and urged that no such reply has been received by the respondents and therefore, in paragraph 25.3 of the impugned order, it was recorded that no defence was submitted by the assessee.

5. Learned counsel for the petitioner placed reliance on page No.41 of the documents annexed to the writ petition and urged that the seal of the department is affixed on it, which shows the acknowledgement of the said reply.

6. Faced with this, learned counsel for the respondents submits that nobody's signature is there on the seal which can give some credibility to the seal. Thus, this is a highly disputed question of fact whether the petitioner has filed any such reply or not and this can be gone into by the appellate authority.

7. Heard the parties on this aspect.

8. Against the impugned order-0in-original, dated 30.12.2024, the petitioner, admittedly, has a statutory efficacious remedy of appeal. In view of the disputed questions of fact being involved, we are not inclined to entertain this writ petition and deem it proper to relegate the petitioner to avail the remedy of appeal. If the petitioner prefers the appeal within thirty days from today before the appellate authority, the said authority shall consider all the grounds raised in the appeal and decide it in accordance with law. The limitation will not come in the way of the petitioner if the

appeal is preferred within the aforesaid time. It is also observed that if the petitioner's appeal is not accepted through the electronic mode, liberty is reserved to the petitioner to file the appeal physically within the aforesaid time.

9. With the aforesaid and without expressing any opinion on the merits of the case, the writ petition is **disposed of.** No order as to costs.

Miscellaneous petitions pending, if any, shall stand closed.

SD/-A. PRATHIMA
ASSISTANT REGISTRAR

Note : That the name of the counsel for the Respondents was wrongly read in the order dated 06-03-2025, in WP.No.2231 of 2025, and the same has been corrected and substituted suomotu.

This amended order shall be substitute the earlier Order, which as already been dispatched on 22-03-2025.

Sd/-A.PRATHIMA
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Chairman, Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, Government of India.
2. The Commissioner of Central Tax, Secunderabad GST Commissionerate. Hyderabad.
3. The Superintendent (Anti Evasion), O/o GST Bhavan L B Stadium Road Basheerbagh, Hyderabad-500004.
4. The Assistant Commissioner, Central Taxes, Tarnaka Division, 2nd Floor, Elegant Edifice, 3-4-118/2, NR, Ramanthapur, Hyderabad - 500013.
5. One CC to SRI K.ANNAPURNA REDDY, Advocate [OPUC]
6. One CC to SRI DOMINIC FERNANDES (senior standing counsel for CBIC) Advocate [OPUC]
7. Two CD Copies

SA
GJP

HIGH COURT

DATED:06/03/2025

AMENDED ORDER

WP.No.2231 of 2025



DISPOSING OF THE W.P

WITHOUT COSTS.

(9) Copies

5/8/25