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

THURSDAY ,THE TWELFTH DAY OF JUNE
TWO THOUSAND AND TWENTY FIVE

PRESENT

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

WRIT PETITION NO: 15907 OF 2025

Between:

M/s. Lime Lite Advertising Private Limited, rep. by its Director, Mr. Vaddanu Sunil, 126 and 127, 1, Swarna Jayanthi Complex, HMDA, Ameerpet, Hyderabad-500 038.

AND **...PETITIONER**

1. The Appellate Joint Commissioner (ST), Hyderabad Rural Division, Nampally, Hyderabad.
2. The Assistant Commissioner (ST), Fateh Nagar Circle, Hyderabad Rural Division, Hyderabad.
3. The State of Telangana, Represented by its Principal Secretary, (Revenue), Secretariat, Hyderabad.
4. Union of India, rep. by its Secretary, Ministry of Finance, Government of India, 3rd Floor, Jeevan Deep Building, Sansad Marg, 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 an appropriate Writ or direction, more particularly one in the nature of Writ of Mandamus, declaring the impugned order dated 25.01.2025 passed by the 1st respondent in ref. No. ZD360125043475I rejecting the appeal filed by the petitioner against the order dated. 28.04.2024 passed by the 2nd respondent in ref. No. ZD3604240723400 for the financial year 2018-19 at the admission stage as illegal, unjustified besides being violative of principles of natural justice

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 all further proceeding pursuant to the impugned order dated 25.01.2025 passed by the 1st respondent in ref. No. ZD360125043475I for the financial year 2018-19 during the pendency of the above writ petition

Counsel for the Petitioner: SRI. B. SRINIVAS

Counsel for the Respondent Nos. 1to3: SRI SWAROOP OORILLA,
SPECIAL GOVT PLEADER FOR STATE TAX

Counsel for the Respondent No.4: SRI B. MUKHERJEE REP
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.15907 of 2025

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

Sri B. Srinivas, learned counsel for the petitioner; Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, for respondent Nos.1 to 3 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 fairly admitted that the Assessment Order was passed on 28.04.2024 and the petitioner preferred appeal on 27.08.2024. However, the appeal was preferred within condonable period under Section 107 of the Central Goods and Services Tax Act, 2017 (for short, 'the Act'). It is agreed that despite the fact that the appeal was preferred by the petitioner within condonable period, since the appellate authority has not assigned any reason whatsoever for not condoning the delay, the impugned order dated 25.01.2025 may be set aside and the appellate authority

may be directed to decide the application for condonation of delay in accordance with law.

4. In view of consensus arrived at, the impugned order dated 25.01.2025 is **set aside**. The appeal is restored to its original number with a direction to the appellate authority to decide the application preferred by the petitioner for condonation of delay in accordance with law expeditiously.

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/-V.KAVITHA
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Appellate Joint Commissioner (ST), Hyderabad Rural Division, Nampally, Hyderabad.
2. The Assistant Commissioner (ST), Fateh Nagar Circle, Hyderabad Rural Division, Hyderabad.
3. The Principal Secretary,State of Telangana, (Revenue), Secretariat, Hyderabad.
4. The Secretary, Union of India, Ministry of Finance, Government of India, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110 001.
5. One CC to SRI. B. SRINIVAS, Advocate [OPUC]
6. Two CCs to SPECIAL GOVT PLEADER FOR STATE TAX High Court for the State of Telangana, at Hyderabad [OUT]
7. One CC to SRI. GADI PRAVEEN KUMAR , DY. SOLICITOR GENERAL OF INDIA [OPUC]
8. Two CD Copies

B M
GJP

HIGH COURT

DATED:12/06/2025



ORDER

WP.No.15907 of 2025

DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

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