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

WEDNESDAY, THE SIXTEENTH DAY OF JULY
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE THE ACTING CHIEF JUSTICE SUJOY PAUL
AND

THE HONOURABLE SMT. JUSTICE RENUKA YARA

I.A.NO.3 OF 2025
IN
REVIEW I.A.NO.2 OF 2025
IN

WRIT PETITION NO: 30945 OF 2024

Between:

M/s. Sun Infratech, Second Floor, Plot No. A 112, Opp. Syndicate Bank, Road No. 70, Journalist Colony, Jubilee Hills, Hyderabad, Telangana - 500033, Rep. by its Partner, Mr. Jampala Rajasekhar Reddy.

.....APPLICANT/PETITIONER

AND

1. The Union of India, Through Secretary, Ministry of Finance, Department of Revenue, North Block, New Delhi - 110001.
2. The State of Telangana, Rep. by the Principal Secretary to the Government, Revenue (CT) Department, Telangana Secretariat, Hyderabad, Telangana.
3. The State Tax Officer (ST), Jubilee Hills-IV Circle, Panjagutta Division, IV Floor, EV Block, Mayur Kushal Complex, beside Chermas, Abids, Hyderabad, Telangana.
4. The Goods and Service Tax Council, Rep. by its Secretary, GST Council, Secretariat, 5th Floor, Tower-II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001.
5. The Central Board of Indirect Taxes and Customs, Rep. by its Chairman, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi-110 001.

.....RESPONDENTS/RESPONDENTS

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 extend the time in review I.A No. 2 of 2025 in WP NO. 30945 of 2024 and permit the Petitioner to file an appeal before the Appellate Authority against

the Impugned Adjudication Order under Section 73 of TGST/CGST Act, 2017 vide GST/36ABNFS4963L1ZD/2019-20, dated 27-08-2024, passed by the 3rd Respondent u/s 73 of the CGST/SGST Acts, 2017, for the Tax Period 2019-20, by a further period of 2 (two) weeks.

This petition coming on for hearing, upon perusing the petition and affidavit filed in support thereof and upon hearing the arguments of SRI KAILASH NATH P.S.S., Advocate for the petitioner, SRI B.MUKHERJEE, Learned Counsel representing SRI GADI PRAVEEN KUMAR, LEARNED DEPUTY SOLICITOR GENERAL OF INDIA, appearing for the Respondent No.1, SRI SWAROOP OORILLA, LEARNED SPECIAL GOVERNMENT PLEADER FOR STATE TAX, for Respondent Nos.2 & 3 and SRI DOMINIC FERNANDES, LEARNED SENIOR STANDING COUNSEL FOR CBIC, for Respondent Nos.4 & 5., The Court made the following: ORDER

Sri Kailash Nath P.S.S., learned counsel for the petitioner ; Sri B.Mukherjee, learned counsel representing Sri Gadi Praveen Kumar, Learned Deputy Solicitor General, Sri Swaroop Oorilla, learned Special Government Pleader for State Tax and Sri Dominic Fernandes, learned Senior Standing Counsel for CBIC, for the respondents respectively.

Learned counsel for the petitioner submits that the petitioner, as of now, has paid requisite 10% of pre-deposit amount and therefore, he may be permitted to file the appeal within the stipulated time and in that event, the appellate authority may decide it on merits.

Learned Special Government Pleader for State Tax has no objection to this innocuous prayer.

Accordingly, this Application is disposed of without expressing any opinion on the merits. If the petitioner has already deposited the pre-deposit amount and files the appeal within fifteen days from today, the appellate authority shall decide the appeal on merits and shall not dismiss it on the ground of delay.

Sd/- L. VIJAYA LAXMI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Secretary, Union of India, Ministry of Finance, Department of Revenue, North Block, New Delhi - 110001.
2. The Principal Secretary to the Government, Revenue (CT) Department, Telangana Secretariat, State of Telangana at Hyderabad, Telangana.

3. The State Tax Officer (ST), Jubilee Hills-IV Circle, Panjagutta Division, IV Floor, EV Block, Mayur Kushal Complex, beside Chermas, Abids, Hyderabad, Telangana.
4. The Secretary, Goods and Service Tax Council, GST Council, Secretariat, 5th Floor, Tower-II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001.
5. The Chairman, Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi-110 001.
6. One CC to SRI KAILASH NATH P.S.S., Advocate [OPUC]
7. One CC to SRI GADI PRAVEEN KUMAR Dy. SOLICITOR GEN. OF INDIA, Advocate [OPUC]
8. Two CCs to SRI SWAROOP OORILLA, SPECIAL GOVERNMENT PLEADER FOR STATE TAX, [OPUC]
9. One CC to SRI DOMINIC FERNANDES, SENIOR STANDING COUNSEL FOR CBIC, (OPUC)
10. Two CD Copies

SA
PVL

HIGH COURT

DATED:16/07/2025



ORDER

I.A.No.3 of 2025
IN
Review I.A.No.2 of 2025
In
WP.No.30945 of 2024

APPLICATION IS DISPOSED OF.

13 MT
31/7/25