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

THURSDAY,THE TWENTY EIGHTH DAY OF AUGUST
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE THE CHIEF JUSTICE APARESH KUMAR SINGH
AND
THE HONOURABLE SRI JUSTICE G.M. MOHIUDDIN

WRIT PETITION NO: 6203 OF 2025

Between:

Tecumseh Products India Private Limited, Represented by Ruchi Babar, Financial Controller, Shed B and C, Sy.no. 784 P and 667 P, Kistapur Village, Nagar Panchayat Mandal, Medchal - Malkajgiri, Telangana - 510401

...PETITIONER

AND

1. The Commissioner of Central Tax and Custom, Medchal GST Commissionerate, O/o The Commissioner of Customs and Central Tax (Appeals - II), 7TH Floor, Kendriya Shulk Bhavan, Opp L.B Stadium, Basheerbagh, Hyderabad - 500 004
2. Chief Commissioner of GST and Customs, GST Bhavan, L.B. Stadium Road, Basheerbagh, Hyderabad - 500 004
3. Union of India, Ministry of Finance Represented by its Secretary North Block New Delhi 110001

...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 of Order or direction more in the nature of writ of Mandamus declaring to **(a) Set aside the Order-in-Original No.32/2023 (GST) dated 30-09-2023 passed by the respondent and also the Order-in-Appeal HYD-GST-MD- AP2-321-2024-25 (referred to as "OIA") dated 20.08.2024 passed by the Respondent and allow the Appeal red by the Appellant, with full consequential relief;** b. Set aside the demand disallowing the Input Tax Credit amounting to INR 11,79,190 due to the difference between GSTR 2A and GSTR 3B for the period 2018-19 and 2019-20 c. Set aside the demand of penalty of INR 1,17,920 under section 73 due to the difference between GSTR 2A and GSTR 3B for the period 2018-19 and 2019-20 d. Set aside the demand of Tax

amounting to INR 36,73,143 with respect to the Un-due reduction in output tax liability, which was consequent to the issuance of credit notes during the tax period from July 2017 to March 2020 e. Set aside the demand of penalty of INR 3,67,316 under section 73 with respect to the reduction in output tax liability on the issuance of credit notes during the tax period from July 2017 to March 2020. f. Set aside the demand of a penalty of INR 3,93,545 in respect of irregularly availed common Input Tax Credit in contravention of the provisions of Rule 42 of CGST Rules, 2017 during the period 2019-20 in terms of the provisions of Section 74(9) of CGST Act, 2017 and TSGST Act, 2017 g. Set aside the demand of penalty amounting to INR 1,52,106 in respect of the GST not paid on miscellaneous income and rental income for the period 2018-19 under Section 74(9) of CGST Act, 2017 and TSGST Act, 2017 h. Set aside the demand of penalty amounting to INR 3,59,526 in respect of the irregularly availed Input Tax Credit in contravention of the provisions of Section 17(5) of CGST Act, 2017 under Section 74(9) of CGST Act, 2017 and TSGST Act, 2017 i. Set aside the demand of interest payable on INR 11,79,190 and INR 36,73,143 under section-50 of CGST Act, 2017 and TSGST Act, 2017

(Para (a) is Amended as per C.O. dated 28.08.2025, Vide IA No. 2 of 2025 in WP No. 6203 of 2025)

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 the operation and implementation of the orders no.32/2023 (GST) dt.30.09.2023 passed by the respondents Order-in-Appeal HYD-GST-MD- AP2-321-2024-25 (referred to as "OIA") dated 20.08.2024 passed by the Respondent

(Interim Prayer is Amended as per C.O. dated 28.08.2025, Vide IA No. 2 of 2025 in WP No. 6203 of 2025)

Counsel for the Petitioner: SRI S. ZUBAIR AHMED
Counsel for the Respondent Nos. 1&2: SRI DOMINIC FERNANDES (senior standing counsel for CBIC)
Counsel for the Respondent No.3: SRI G. VENKATESHVARLU CENTRAL GOVT COUNSEL

The Court made the following: ORDER

THE HON'BLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH

AND

THE HON'BLE SRI JUSTICE G.M.MOHIUDDIN

WRIT PETITION No.6203 of 2025

ORDER:

Sri Syed Zubair Ahmed, learned counsel for the petitioner.

Sri Dominic Fernandes, learned Senior Standing Counsel for the Central Board of Indirect Taxes and Customs appears for respondent Nos.1 and 2.

2. During the course of hearing, learned counsel for the parties reached to a consensus. It is agreed that this writ petition may be disposed of in terms of order passed in W.P.No.3600 of 2024, dated 22.02.2024.

3. Accordingly, as agreed, the Writ Petition is disposed of by directing the petitioner to deposit 10% of the tax liability as assessed by the Assessing Officer and deposit the same with the Department within four weeks from today. The petitioner shall approach the Goods and Services Tax Appellate Tribunal (hereinafter referred to as,

"the Tribunal") within forty five days from the date of its constitution/establishment. The Tribunal shall decide the second appeal in accordance with law. Further, subject to depositing 10% of the tax liability within the aforesaid time, no coercive action be taken against the petitioner till the decision of the Tribunal in the second appeal. It is made clear that this Court has not expressed any opinion on the merits of the case. However, there shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

SD/-A.V.S. PRASAD
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Commissioner of Central Tax and Custom, Medchal GST Commissionerate, O/o The Commissioner of Customs and Central Tax (Appeals - II), 7th Floor, Kendriya Shulk Bhavan, Opp L.B Stadium, Basheerbagh, Hyderabad - 500 004
2. The Chief Commissioner of GST and Customs, GST Bhavan, L.B. Stadium Road, Basheerbagh, Hyderabad - 500 004
3. The Union of India, Secretary, Ministry of Finance North Block New Delhi 110001
4. One CC to SRI. S. ZUBAIR AHMED, Advocate [OPUC]
5. One CC to SRI. DOMINIC FERNANDES (senior standing counsel for CBIC) Advocate [OPUC]
6. One CC to SRI. G VENKATESHVARLU, CENTRAL GOVT COUNSEL [OPUC]
7. Two CD Copies

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HIGH COURT

DATED:28/08/2025



ORDER

WP.No.6203 of 2025

DISPOSING OF THE WRIT PETITION WITHOUT COSTS

(9)

kpr

3/9/25