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

TUESDAY, THE SEVENTEENTH DAY OF JUNE
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HON'BLE THE ACTING CHIEF JUSTICE SUJOY PAUL
AND
THE HON'BLE SMT JUSTICE RENUKA YARA

WRIT PETITION NO: 16243 OF 2025

Between:

M/s. Sri Vishnu Scientifics and Chemicals, (Legal Name. Mr. Venkata Bhanu Vara Prasad Veluri), (GSTIN. 36ACWPV13241ZT), Rep. by its Proprietor, Veluri Vankata Bhanu Vara Prasad, S/o Late Sri Veluri Venkata Surya Narayana Murthy, Age 50 years, Business, R/o Plot No. 72, 1st Floor, BHEL Enclave, Akbar Road, Sikh Village, Secunderabad - 500009.

...PETITIONER

AND

1. The Assistant Commissioner, Malkajgiri GST Division, Medchal GST Commissionerate, Aditya Towers, Sri Sai Enclave, Old Bowenpally, Secunderabad - 500011.
2. The Commissioner (In-situ) of Customs and Central Tax (Appeals - II), Hyderabad, 7th Floor, GST Bhavan, L.B. Stadium Road, Basheerbagh, Hyderabad - 500004.
3. The Union of India, Rep. by its Secretary, Department of Revenue, Ministry of Finance, 3rd Floor, Jeevan Deep Building, Sansad Marg, 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 any Writ, Order or direction more particularly a Writ of Certiorari and call for the records on the file of the second respondent herein in ORDER-IN-APPEAL No.HYD-GST-MD-APP2-1095-2024-25-GST dated 25-03-2025 and quash 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 grant Stay of all further proceedings including recovery of the balance of the disputed amount in pursuance of the ORDER-IN-APPEAL No. HYD-GST-MD-APP2-1095-2024-25-GST crated 25-03-2025 for F.Y. 2017-18 passed under GST Act passed by the 2nd Respondent herein.

Counsel for the Petitioner: SRI DANTU SRINIVAS

Counsel for the Respondent Nos.1 & 2: SRI DOMINIC FERNANDES, S.C. FOR CBIC

Counsel for the Respondent No.3: SRI GADI PRAVEEN KUMAR, DEPUTY 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.16243 of 2025

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

Sri Dantu Srinivas, learned counsel for the petitioner and Sri Dominic Fernandes, learned Senior Standing Counsel for CBIC, 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 petition may be disposed of in terms of order passed in W.P.No.3600 of 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 Tribunal within three months 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 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. No order as to costs.

Miscellaneous petitions pending, if any, shall stand closed.

SD/- A. SRINIVASA REDDY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Assistant Commissioner, Malkajgiri GST Division, Medchal GST Commissionerate, Aditya Towers, Sri Sai Enclave, Old Bowenpally, Secunderabad - 500011.
2. The Commissioner (In-situ) of Customs and Central Tax (Appeals - II), Hyderabad, 7th Floor, GST Bhavan, L.B. Stadium Road, Basheerbagh, Hyderabad - 500004.
3. The Secretary, Department of Revenue, Ministry of Finance, Union of India, 3rd Floor, Jeevan Deep Building, Sansad Marg, North Block, New Delhi - 110001.
4. One CC to SRI DANTU SRINIVAS, Advocate [OPUC]
5. One CC to SRI DOMINIC FERNANDES, S.C. for CBIC [OPUC]
6. One CC to SRI GADI PRAVEEN KUMAR, Deputy Solicitor General of India [OPUC]
7. Two CD Copies

MP
GJP

HIGH COURT

DATED:17/06/2025



ORDER

WP.No.16243 of 2025

DISPOSING OF THE WRIT PETITION

WITHOUT COSTS

9
04/9/25