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

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

PRESENT

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

WRIT PETITION NO: 23307 OF 2025

Between:

RENEWABLE ENERGY SYSTEMS LIMITED, D-13, RENEWABLE ENERGY SYSTEMS LIMITED, PHASE-V, IDA, JEEDIMETLA, HYDERABAD, Telangana- 500055 Rep. by its Authorized Signatory. Mr. D Suresh Kumar

...PETITIONER

AND

1. Assistant Commissioner of Central Tax, Jeedimetla GST Division, Hyderabad, Telangana.
2. Union of India, Rep. by the Secretary, Ministry of Finance, No.136-A, North Block, New Delhi.
3. State of Telangana, Rep. by its Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Hyderabad.

...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, Order or Direction more particularly in the nature of MANDAMUS declaring the action of the 1st Respondent in passing the impugned order dated 23.02.2025 passed for the year 2020-2021, as improper, illegal, contrary to facts and unsigned and consequently set aside 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 collection of the total disputed tax Rs.57,95,173/- CGST,

Rs.57,95,173 /- SGST and Rs. 5,48,786 /- IGST and along with penalty of Rs.5,79,518 /- CGST and Rs. 5.17,518 /- SGST and Rs. 54,879 /- IGST.

Counsel for the Petitioner: SRI EPPA RAKESH REDDY

Counsel for the Respondent No.1: SRI DOMINIC FERNANDES,
Sr. SC FOR CBIC (through video conference)

Counsel for the Respondent No.2: SRI A.S.VASUDEVAN,
SC FOR CENTRAL GOVT.

Counsel for the Respondent No.3: GP FOR COMMERCIAL TAXES

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.23307 of 2025

ORDER:

Heard Sri E.Rakesh Reddy, learned counsel for the petitioner. Also heard Sri Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs, who appeared for respondent No.1 through video conferencing, and Sri A.S.Vasudevan, learned counsel for respondent No.2.

2. The petitioner is aggrieved by the order-in-original dated 23.02.2025 relating to the tax period 2020-2021 passed by respondent No.1. The petitioner has taken a number of pleas. However, it has bypassed the alternative remedy of appeal by approaching the writ court after some delay.

3. Learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs appearing for respondent No.1 has opposed the prayer also on the grounds of delay.

He further submits that the order-in-original is digitally signed. The summary of the show cause notice also carries the signature of the assessing authority.

4. Learned counsel for the petitioner, therefore, prays that the petitioner may be allowed to approach the appellate authority and raise all such grounds of law and facts in its appeal. He further submits that the appellate authority may be directed to consider the question of delay sympathetically, as the petitioner has approached this Court in the present writ petition.

5. In the aforesaid circumstances, we refrain from entering into the merits of the matter. If the petitioner approaches the appellate authority with statutory pre-deposit within a period of ten days, the appellate authority shall consider the question of delay sympathetically and take a decision on the appeal in accordance with law.

6. The instant writ petition is accordingly disposed of. However, there shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

SD/-N. SRIHARI
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Assistant Commissioner of Central Tax, Jeedimetla GST Division, Hyderabad, Telangana.
2. The Secretary, Ministry of Finance, No.136-A, North Block, New Delhi, Union of India.
3. The Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Hyderabad, State of Telangana.
4. One CC to SRI EPPA RAKESH REDDY, Advocate [OPUC]
5. One CC to SRI A.S.VASUDEVAN, SC FOR CENTRAL GOVT. [OPUC]
6. One CC to SRI DOMINIC FERNANDES, Sr. SC FOR CBIC [OPUC]
7. Two CCs to GP FOR COMMERCIAL TAXES, High Court for the State of Telangana at Hyderabad [OUT]
8. Two CD Copies

BSR
LS

HIGH COURT

DATED: 07/08/2025



ORDER

WP.No.23307 of 2025

DISPOSING OF THE WRIT PETITION,

WITHOUT COSTS

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S.A.

28/8/25