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

THURSDAY,THE THIRTY FIRST DAY OF JULY
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: 22475 OF 2025

Between:

M/s. Pragati Power Tools, GSTIN 36AAYFP0315P1ZL Represented by its Partner. Sunil Kumar Jaiswal Address. Ground Floor, Plot No. 71, Sardar Vallabhai Patel Colony, Hasmatpet Road, Trimulgherry, Secunderabad, Hyderabad Telangana 500015.

...PETITIONER

AND

1. The Principal Secretary (Customs and Central Tax), The State of Telangana, Telangana Secretariat,Tankbund, Basheerbagh, Hyderabad, Telangana 500022
2. The Additional Commissioner Appeals 1, (Office of the commissioner of Customs and central tax) Appeals 2 Commissionerate Hyderabad Zone. 7th floor, GST Bhavan, LB Stadium Road, Basheerbagh, Hyderabad 500004.
3. The Assistant Commissioner of Central Tax, (Central Excise and Service Tax), Medhcal GST Division, Medhcal 4th Floor, Aditya Towers, Sri Sai Enclave, Old Bowenpally, Secunderabad 500011.
4. The Superintendent Central Tax, GST- Cantonment Range, Medchal/Malkajgiri GST Division, Central Excise and Service Tax 4th Floor, Aditya Towers, Sri Sai Enclave, Old Bowenpally, Secunderabad 500011.

...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, Order or more particularly one in the nature of Writ of Certiorari, calling for the records relating to and quashing the Impugned Order bearing Appeal No. 689/2024 - MD- GST-ADC 010. No. 18/2024-25-GST dated 10/02/2025, passed by Respondent No 2, rejecting the appeal and confirming the demand of tax amounting to Rs. 6,25,320/- and levying penalty on the Petitioner, by declaring it to be passed without properly appreciating the statutory provisions, facts, and submissions in the case, without appreciating the prevailing binding precedents, and being illegal, unjust, without authority of law, arbitrary, in violation

of principles of natural justice, and consequently, declare the said order as null and void

IA NO: 2 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 Impugned Order bearing Appeal No. 689/2024-MD-GST-ADC 010. No. 18/2024-25-GST dated 10/02/2025, passed by Respondent No. 2, confirming the demand of tax of Rs. 6,25,320/- and levying penalty on the Petitioner, as being in violation of the principles of natural justice and illegal

Counsel for the Petitioner: SRI. A M KALYAN RAM

Counsel for the Respondents: SRI DOMINIC FERNANDES (senior standing counsel for CBIC)

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.22475 of 2025

ORDER:

Sri A.M.Kalyan Ram, learned counsel for the petitioner, appeared through video conferencing.

Sri Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs, appeared for the respondents.

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 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 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/-K.AMMAJI
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Principal Secretary (Customs and Central Tax), The State of Telangana, Telangana Secretariat,Tankbund, Basheerbagh, Hyderabad, Telangana 500022
2. The Additional Commissioner Appeals 1, (Office of the commissioner of Customs and central tax) Appeals 2 Commissionerate Hyderabad Zone. 7th floor, GST Bhavan, LB Stadium Road, Basheerbagh, Hyderabad 500004.
3. The Assistant Commissioner of Central Tax, (Central Excise and Service Tax), Medhcal GST Division, Medhcal 4th Floor, Aditya Towers, Sri Sai Enclave, Old Bowenpally, Secunderabad 500011.
4. The Superintendent Central Tax, GST- Cantonment Range, Medchal/Malkajgiri GST Division, Central Excise and Service Tax 4th Floor, Aditya Towers, Sri Sai Enclave, Old Bowenpally, Secunderabad 500011.
5. One CC to SRI. A M KALYAN RAM Advocate [OPUC]
6. One CC to SRI. DOMINIC FERNANDES (senior standing counsel for CBIC) [OPUC]
7. Two CD Copies

KKS
LS

HIGH COURT

DATED:31/07/2025



ORDER

WP.No.22475 of 2025

DISPOSING THE WRIT PETITION
WITHOUT COSTS

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S.A.
28/8/25