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

WRIT PETITION NO: 22512 OF 2025

Between:

M/s. Limagrain India Private Limited, H. No. 1-8-201 to 203, Ashoka My Home Chambers, SP Road, Secunderabad, Telangana-500003 Represented by its Managing Director Mr. Satish Sadasivappa Ganiger, S/o. Sadasivappa Ganiger

...PETITIONER

AND

1. The Union of India, Represented by its Secretary, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi-110001.
2. The Commissioner of Central Tax, Hyderabad CGST AUDIT-II Commissionerate, D. No. 1-98/B/20, 21, Sanvi Yamuna Pride, Krithika Layout, Madhapur, Hi-Tech City, Hyderabad-500081
3. The Commissioner of Central Tax, Central Excise and Service Tax, Secunderabad Commissionerate, GST Bhavan, LB Stadium Road, Basheerbagh, Hyderabad-500004.
4. The Commissioner of Customs and Central Tax, Appeals-II Commissionerate, Hyderabad, 7th Floor, GST Bhavan, LB Stadium Road, Basheerbagh, Hyderabad-500004.

...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 Direction, more particularly one in the nature of a Writ of Mandamus, (a). declaring (i) the impugned Show Cause Notice dated 28-04-2023 bearing File C. No. V/G/A/II/28/2022-23- GST (Gr. 61) (DIN. 20230456YS00008187E9) issued by the 2nd Respondent, (ii) the consequential impugned Order-In-Original dated 18-09-2023 bearing No. 13/2023-2024-Sec.Adjn-ADC(GST) with DIN No. 20230956Y00000085610 in Form DRC-07 bearing reference No. ZD3612230238995 dated 13-12-2023 passed by the 3rd Respondent under section 74 of the CGST Act, 2017, and (iii) the consequential Order-In-Appeal bearing No. HYD-GST-SC-APP2-483 and 484-24-25 dated 27-

03-2025 passed by the 4th Respondent for the Financial Years 2017-18 to 2019-20, as illegal, arbitrary, being non-est in the eye of law, lacking authentication and signature as against the provisions of CGST Act, 2017, in gross violation of the provisions of the CGST Act, 2017, and to consequently set aside the same, or (b) in the alternative, directing the Respondents to enable the Petitioner Concern to avail the benefits of the Amnesty Scheme, as notified under Section 128A of the CGST Act, 2017, upon payment prospectively of hundred percent of tax demand confirmed under Section 73 of the CGST Act, 2017

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 further stay all proceedings in pursuance of the impugned Order-In-Appeal bearing No. HYD-GST-SC-APP2-483 and 484-24-25 dated 27-03-2025 passed by the 4th Respondent for the Financial Years 2017-18 to 2019-20

Counsel for the Petitioner: SRI. T PRADYOTH

Counsel for the Respondent No.1: SRI B. MUKHERJEE

Counsel for the Respondent Nos.2 to 4: SRI DOMINIC FERNANDES SR. SC FOR CBITC

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.22512 of 2025

ORDER:

Learned counsel Sri T.Pradyoth appears for the petitioner.

Learned counsel Sri B. Mukherjee appears for respondent No.1.

Sri Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs, appeared for respondent Nos.2 to 4.

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.SREERAMA MURTHY
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Secretary, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi-110001.
2. The Commissioner of Central Tax, Hyderabad CGST AUDIT-II Commissionerate, D. No. 1-98/B/20, 21, Sanvi Yamuna Pride, Krithika Layout, Madhapur, Hi-Tech City, Hyderabad-500081
3. The Commissioner of Central Tax, Central Excise and Service Tax, Secunderabad Commissionerate, GST Bhavan, LB Stadium Road, Basheerbagh, Hyderabad-500004.

4. The Commissioner of Customs and Central Tax, Appeals-II Commissionerate, Hyderabad, 7th Floor, GST Bhavan, LB Stadium Road, Basheerbagh, Hyderabad-500004.
5. One CC to SRI. T PRADYOTH Advocate [OPUC]
6. One CC to SRI DOMINIC FERNANDES SR. SC FOR CBITC [OPUC]
7. One CC to SRI B. MUKHERJEE Advocate [OPUC]
8. Two CD Copies

KKS
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HIGH COURT

DATED:31/07/2025



ORDER

WP.No.22512 of 2025

DISPOSING THE WRIT PETITION
WITHOUT COSTS

(10)
kpr
26/8/25