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

WEDNESDAY, THE THIRTEENTH 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: 2945 OF 2025

Between:

M/s. Sri Bhargava Rama Waddera Labour Contract Co-operative Society, Rep by Ramulu Komeri. H.No. 6-4-64, Shivarampally Railway Station, Ranga Reddy Dist-500052.

.....PETITIONER

AND

1. Union of India, rep by Secretary Finance, NEW DELHI.
2. The Assistant Commissioner of Central Tax, Mehdipatnam GST Division, H-No.10-3-301-303, 2nd FLOOR SERENE HEIGHTS, HUMAYUNNAGAR, MASAB TANK HYDERABAD-500028.
3. The Superintendent, Shivarampally GST Range, Mehdipatnam 2nd Floor, H.No.10-3-301 to 303, Serene Heights, above Ratnadeep Super Market, Humayan Nagar, Masab Tank, Hyderabad – 500028.

.....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 particularly one in the nature of certiorari by calling for the records in connection with the order under proceedings no.IV/16/38/2020-MP-DIV,dated 21.03.2021 of the respondent No.2 and quash the same which contains the demand for payment of service tax, interest, and penalty.

I.A.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 suspend the impugned proceedings no.IV/16/38/2020-MP-DIV, Dt.21.03.2021 passed by the respondent no.2, pending disposal of writ petition and pass

I.A.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 permit the petitioner to raise additional grounds as mentioned in paragraph 3 and 4 of this affidavit.

Counsel for the Petitioner : Ms. L.MADHAVILATHA

Counsel for the Respondent No.1 : DEPUTY SOLICITOR GENERAL OF INDIA

Counsel for the Respondent Nos.2 & 3 : M/s DOMINIC FERNANDES, LEARNED SENIOR STANDING COUNSEL FOR CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS

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.2945 of 2025

ORDER:

Heard Ms.Lokireddy Madhavilatha, learned counsel for the petitioner, appeared through video conferencing. Also heard M/s.Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs, appearing for respondents No.2 and 3.

2. The Order-in-Original No.14/2021-22 (ST) passed on 23.12.2021 under Section 73 of the Finance Act, 1994 (for short, 'the Act'), imposing tax to the tune of Rs.2,15,653/- for the period 2015-2016, interest at the applicable rates and penalty of equivalent amount under Section 78 of the Act apart from penalty of Rs.10,000/- for non-filing returns under Section 77(2) of the Act, has been made the subject matter of challenge in the present Writ Petition filed in January, 2025 after three years of delay.

3. Learned counsel for the petitioner during the course of submission has taken the plea of ignorance and wrong legal advice from its financial consultants in not filing the appeal within the prescribed time against the order dated 23.12.2021 before the Commissioner of Appeals. An amendment application has been filed to explain the delay as well.

4. Learned counsel for the respondent at the outset submitted that the petitioner cannot take the plea of delay on the ground that it was unaware of the proceedings, since the authorised representative of the petitioner had duly participated in the personal hearing, but failed to show sufficient cause to drop the demand.

5. Learned counsel has placed reliance upon the decision of the Apex Court in the case of **Assistant Commissioner (CT) LTU, Kakinada v. Glaxo Smith Kline Consumer Health Care Limited**[1] and submits that such belated Writ Petition may not be entertained after expiry of the period for preferring statutory appeal.

[1] (2020) 19 SCC 681

6. We are of the considered view that the Writ Petition has been filed after gross delay and much beyond the period prescribed for fling statutory appeal. Therefore, following the ratio rendered in the case of **Glaxo Smith Kline Consumer Health Care Limited** (supra), we are not inclined to interfere in the impugned order on the grounds of delay alone.

7. The instant Writ Petition is accordingly dismissed. There shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

SD/-U. SUDHA
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To
1. One CC to Ms. LOKIREDDY MADHAVILATHA, Advocate [OPUC]
2. One CC to DEPUTY SOLICITOR GENERAL OF INDIA Advocate [OPUC]
3. One CC to M/s DOMINIC FERNANDES, LEARNED SENIOR STANDING COUNSEL FOR CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS, Advocate (OPUC)
4. Two CD Copies

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HIGH COURT

DATED:13/08/2025



ORDER

WP.No.2945 of 2025

DISMISSING THE W.P

WITHOUT COSTS.

(6) kpr

9/9/25