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

TUESDAY, THE NINTH DAY OF SEPTEMBER
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: 25751 OF 2025

Between:

M/s. Secunderabad Printed Cartons Limited., represented by its Managing Director Koppala Lalit Aditya, Plot No. 41/A, IDA Phase-V, Patancheru, Hyderabad, Sangareddy, Telangana, 502319.

...PETITIONER

AND

1. The Union of India, Represented by its Secretary, Department of Revenue, Ministry of Finance, North Block, New Delhi- 11000.
2. The Principal Commissioner of Customs and Central Tax, Medchal GST Commissionerate, III Floor, Medchal GST Bhavan, 11-4-649/B, Lakdikapul, Hyderabad - 500 004.
3. The Assistant Commissioner of Central Tax, Kukatpally GST Division, Lords Court Building, Plot No. 80 and 81, Survey No. 166, Near South India Shopping Mall, Ushamullapudi Road, A.S. Raju Nagar, Kukatpally, Hyderabad - 500 072.

...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 or Order, more particularly in the nature of a Writ of Mandamus or any other appropriate Writ, declaring the impugned order in Form GST DRC-07 vide Reference No. ZD360924004889U dated 03.09.2024, as illegal, arbitrary, and contrary to the provisions of the CGST Act, 2017, barred by Limitation and without signing the said document either physically or digitally and violative of Articles 19(1)(g) and 300A of the Indian Constitution.

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 interim relief to restrain the Respondents from initiating any action to recover the demands confirmed under the Order in Form GST DRC - 07 Reference No. ZD360924004889U dated 03-09-2024.

Counsel for the Petitioner : SRI S.V. PRANAV RAM

Counsel for the Respondent No.1 : Deputy Solicitor General of India

Counsel for the Respondent No.2&3 :SRI DOMINIC FERNANDES, Sr.SC 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.25751 of 2025

ORDER:

Mr. S.V.Pranav Ram, learned counsel for the petitioner.

Mr. Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC) appears for respondent Nos.2 and 3.

2. Impugned order-in-original dated 23.08.2024 is under challenge on the ground that it has been passed beyond the prescribed period of three years from the relevant date for the tax period 2019-20.

3. Learned Senior Standing Counsel for CBIC submits that the issue is covered by Division Bench judgment of this Court in W.P.No.1154 of 2024 & batch dated 02.01.2025 following the ratio laid down by the Apex Court in *Suo Motu* Writ Petition (C) No.3 of 2020, specifically the order dated 10.01.2022 paragraph IV thereof.

4. Since the issue is no longer *res integra*, the plea of limitation raised by the petitioner does not stand.

5. Learned counsel for the petitioner, therefore, seeks liberty to approach the appellate authority. He prays that the appeal may be delayed as petitioner was pursuing its remedy before this Court.

6. Taking into note the aforesaid facts and circumstances, in case the petitioner prefers an appeal within a period of two weeks from today, the appellate authority would consider the appeal, in accordance with law, without being persuaded by delay, if any, in approaching it.

7. The Writ Petition is, accordingly, disposed of. However, 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. The Secretary, Department of Revenue, Ministry of Finance, Union of India, North Block, New Delhi- 11000.
2. The Principal Commissioner of Customs and Central Tax, Medchal GST Commissionerate, III Floor, Medchal GST Bhavan, 11-4-649/B, Lakdikapul, Hyderabad - 500 004.
3. The Assistant Commissioner of Central Tax, Kukatpally GST Division, Lords Court Building, Plot No. 80 and 81, Survey No. 166, Near South India Shopping Mall, Ushamullapudi Road, A.S. Raju Nagar, Kukatpally, Hyderabad - 500 072.

4. One CC to SRI S.V. PRANAV RAM, Advocate. [OPUC]
5. One CC to Deputy Solicitor General of India, High Court for the State of Telangana at Hyderabad. [OPUC]
6. One CC to SRI DOMINIC FERNANDES, Senior Standing Counsel for CBIC. [OPUC]
7. Two CD Copies.

BSK

BS

HIGH COURT

DATED:09/09/2025

ORDER

WP.No.25751 of 2025



DISPOSING OF THE WRIT PETITION WITHOUT COSTS

15/10/25