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

MONDAY, THE FIFTEENTH 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: 27648 OF 2025

Between:

M/s. IMG Systems Private Limited, Having its registered office at Villa No.73, Ashoka A la Maison, Dulapally, Kompally, Hyderabad-500014 Rep by its Director, Musku Ramesh Reddy, Address. Rama Residency, Flat No. 202, Ratna Enclave, Spring Field Colony, Back Side Om Books, Jeedimetla, Medchal-Malkajgiri, Telangana-500067

...PETITIONER

AND

1. The Union of India, Through Secretary, Ministry of Finance, Department of Revenue, North Block, New Delhi - 110001.
2. The Principal Commissioner (Central Tax), Medchal Commissionerate, GST Bhavan, Lakdikapool, Hyderabad, Telangana
3. The Assistant Commissioner of Customs and Central Tax, Malkajgiri GST Division, Makajgiri GST Commissionerate, H.No.8-2-77/3 and 4, 2nd 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 of Mandamus or any other appropriate writ or order or direction to declare the Impugned Order dated 30/09/2023 in Order in Original No.155/2023-ST for the tax period April 2016 to March, 2017 passed by the 3rd Respondent as time barred and in violation of principles of natural justice and consequently declare the same as arbitrary, illegal and violative of principles of natural justice and consequently the Hon'ble Court may be pleased to grant stay of all further proceedings pursuant to the impugned order 30/09/2023 in Order in Original No.155/2023-ST passed by the Respondent No.3.

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 all further proceedings pursuant to the impugned order 30/09/2023 in Order in Original No.155/2023-ST passed by the Respondent No.3, pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner : SRI CHANAKYA BASA appears for SRI KORIPEL MADHUSUDHAN REDDY,Advocate

Counsel for the Respondent No.1 : SRI MUKHERJEE, rep, DEPUTY.SOLICITOR GENERAL

Counsel for 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.27648 of 2025

ORDER:

Heard Mr.Chanakya Basa, learned counsel appears for Mr.Koripel Madhusudhan Reddy, learned counsel for the petitioner, Mr.B.Mukherjee, learned counsel appears for respondent No.1 and Mr.Dominic Fernandes, learned Senior Standing Counsel for the Central Board of Indirect Taxes and Customs appears for respondents No.2 and 3.

2. Petitioner is a private limited company engaged in the business of providing information technology services, including export of software and technical services, to clients outside India. It has been saddled with a liability of Rs.4,90,308/- with applicable interest and penalty, *vide* Order–in-Original (OIO) dated 30.09.2023 under Section 73(2) of the Finance Act, 1994 (for short, 'the Act'). Petitioner alleges that no show cause notice dated 17.06.2022 was served upon it, as its business was

changed from previous address – 'H.No.1-8-271, Flat No.306, 3rd Floor, Ashok Bhopal Chambers, S.P.Road, Secunderabad-500003', to its current address – 'Villa No.73, Ashoka A la Maison, Dulapally, Kompally, Hyderabad-500014'. Petitioner also contends that the OIO was passed without any personal hearing. Petitioner has come to know of the liability only upon issuance of recovery notice dated 25.11.2024, whereafter its bank account was closed. It has approached this Court on 04.09.2025. It prays for quashing of the impugned OIO dated 30.09.2023, as it is not only time barred but is also passed in violation of principles of natural justice. As per the statement made at para 5 of the writ petition, it is evident that the petitioner has changed its previous address to a new address.

3. Sub-rule (5A) of Rule 4 of the Service Tax Rules, 1994 (for short, 'the Rules'), reads as under:

> "(5A) Where there is a change in any information or details furnished by an assessee in Form ST-1 at the time of obtaining registration or he intends to furnish any additional information or detail, such change or information or details shall be

intimated, in writing, by the assessee, to the jurisdictional Assistant Commissioner or Deputy Commissioner of Central Excise, as the case may be, within a period of thirty days of such change."

4. The above sub-rule (5A) of Rule 4 of the Rules prescribes that any change in any information or details furnished in Form ST-1, if required, should be furnished by an assessee by way of intimation in writing to the jurisdictional Assistant Commissioner or Deputy Commissioner of Central Excise. Hence, the petitioner had to furnish information within a period of 30 days of such change in its address. However, there is no statement in the writ petition that any such intimation was sent. The petitioner had changed its address on its own without intimation to the respondents-authorities.

5. It is also alleged that no show cause notice was served upon it nor personal hearing was allowed before passing the impugned OIO. Learned counsel for the respondents submits that even if it is assumed that the petitioner came to know of the impugned OIO only upon issuance of recovery proceedings dated 25.11.2024, it has

preferred the present writ petition only on 04.09.2025, i.e. much beyond the period prescribed for appeal before the appellate authority under Section 85 of the Act. Learned counsel for the respondents has relied upon the judgment rendered by the Apex Court in the case of **Assistant Commissioner (CT) LTU, Kakinada v. Glaxo Smith Kline Consumer Health Care Limited**[1] and submits that the plea relating to non-service of show cause notice and violation of principles of natural justice are untenable, for the reason that the petitioner had changed its address without intimation to the jurisdictional assessment officer. Even after knowledge of the recovery proceedings dated 25.11.2024, it has approached this Court after much delay, and therefore, the writ petition may not be entertained.

6. On consideration of rival submissions of the parties and on perusal of the record, we are of the view that *firstly*, the petitioner itself is at fault for having changed its address without intimation to the jurisdictional assessment

[1] (2020) 19 SCC 681

officer. Therefore, he cannot take a plea that the show cause notice was not properly served. *Secondly*, even after coming to know of the recovery proceedings, it has approached this Court after expiry of the period of limitation to prefer the statutory appeal.

7. Therefore, on both the counts, we are not inclined to interfere with the OIO impugned in the writ petition.

8. Accordingly, the instant Writ Petition is dismissed. There shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

SD/- A.SREENIVASA REDDY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. One CC to SRI KORIPEL MADHUSUDHAN REDDY, Advocate. [OPUC]
2. One CC to Deputy Solicitor General of India, High Court for the State of Telangana at Hyderabad. [OPUC]
3. One CC to SRI DOMINIC FERNANDES, Senior Standing Counsel for CBIC. [OPUC]
4. Two CD Copies.

BSK

TKS

HIGH COURT

DATED:15/09/2025



ORDER

WP.No.27648 of 2025

DISMISSING THE WRIT PETITION
WITHOUT COSTS

6
ASU
27/04/25