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

TUESDAY, THE TWENTY SIXTH 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: 25101 OF 2025

Between:

M/s. Venkateswara Pesticides and Seeds, 4-56, Bhulaxmi Camp Penta Kalan, Bodhan Nizambad-503235, Telangana. Rep. by its Proprietor Mr.Narayana Reddy Veeram Reddy

...PETITIONER

AND

1. The Assistant Commissioner Circle-VIII, O/o Commissioner of Central Tax, Audit -II Commissionerate Door no.1-98/B/20, 21, Krithika Layout, Hitech City, Hyderabad-81.
2. The Assistant Commissioner of Central Tax, Nizamalpad Division, Medchal Commissionerate, 3rd Floor, Knar Estate Nizambad-503003.
3. The Principal Commissioner of Central Tax, O/o The Chief Commissioner of Central Tax, Door No.11-4-649/B, Lakdikapul, Hyderabad-500004.
4. Union of India, Represented by its Secretary, Ministry of Finance, Department of Revenue, North Block, New Delhi -110001

...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 more particularly one in the nature of Writ of Mandamus/Certiorari be issued quashing the Order-In- Original (010) No. 42/2024- 25(GST)-ADJN-NZB-DIV dated 28/01/2025, passed by the Respondent No.2

Counsel for the Petitioner: SENIOR COUNSEL SRI NATARAJAN,
REPRESENTING SRI SUDHAMALLA DINESH KUMAR
Counsel for the Respondent Nos.1 to 3: SRI DOMINIC FERNANDES
(senior standing counsel for CBIC)
Counsel for the Respondent No.4: DEPUTY SOLICITOR GENERAL OF INDIA
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.25101 of 2025

ORDER:

Learned Senior Counsel Sri Natarajan, representing learned counsel Sri S.Dinesh Kumar, appears for the petitioner.

Sri Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC), appears for the respondents No.1 to 3.

2. The writ petition has been preferred with the following prayer:

> "For the reasons stated in the accompanying affidavit, the petitioner herein prays that this Hon'ble Court may be pleased to issue an appropriate writ, order or direction more particularly one in the nature of 'Writ of Mandamus/Certiorari' be issued quashing the Order-In-Original (OIO) No.42/2024-25 (GST)-ADJN-NZB-DIV dated 28-01-2025, passed by the Respondent No.2, and to pass such other order or orders as the Hon'ble High Court may deem fit and proper in the circumstances of the case."

3. According to the petitioner, the Order-in-Original has been passed on 28.01.2025 after issuance of show cause

notice on 27.11.2024, which was uploaded on the Enforcement Module which apparently is under the tab "Additional Notices and Orders". Three personal notices were issued, however learned Senior Counsel for the petitioner submits that only the last notice dated 10.01.2025 was received. DRC-01 was, however, uploaded on 18.02.2025 after passing of the impugned Order-in-Original. Therefore, the petitioner has assailed the Order-in-Original and sought liberty to file reply before the Assessing Officer.

4. On being specifically asked, learned Senior Counsel for the petitioner submits that the Order-in-Original came to the notice of the petitioner some time later, though it was uploaded on the portal. Therefore, there is some delay in approaching this Court. He submits that the Court may grant liberty to the petitioner to avail the appellate remedy. However, the Appellate Authority may be directed to consider the question of delay sympathetically on these counts.

5. Learned Senior Standing Counsel for CBIC submits that the petitioner was in receipt of the detailed show cause notice dated 27.11.2024. He has not objected to the prayer of the petitioner to avail the appellate remedy.

6. In the aforesaid circumstances, without entering into the merits of the issue, since the petitioner has not approached the appellate authority, the writ petition is disposed of by giving liberty to the petitioner to prefer an appeal before the Appellate Authority with statutory deposit within a period of ten days. If the appeal is preferred within the aforesaid time, the Appellate Authority would consider the question of delay taking into account his explanation and decide the main appeal in accordance with law. However, there shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

SD/-C. DEEPIKA
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Assistant Commissioner Circle-VIII, O/o Commissioner of Central Tax, Audit -II Commissionerate Door no.1-98/B/20, 21, Krithika Layout, Hitech City, Hyderabad-81.
2. The Assistant Commissioner of Central Tax, Nizamalpad Division, Medchal Commissionerate, 3rd Floor, Knar Estate Nizambad-503003.
3. The Principal Commissioner of Central Tax, O/o The Chief Commissioner of Central Tax, Door No.11-4-649/B, Lakdikapul, Hyderabad-500004.

4. The Secretary, Ministry of Finance, Department of Revenue, North Block, Union of India, New Delhi -110001
5. One CC to Sri Sudhamalla Dinesh Kumar, Advocate [OPUC]
6. One CC to Sri Dominic Fernandes (senior standing counsel for CBIC) [OPUC]
7. One CC to Deputy Solicitor General of India[OPUC]
8. Two CD Copies

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HIGH COURT

DATED:26/08/2025

ORDER

WP.No.25101 of 2025



DISPOSING OF THE WRIT PETITION

WITHOUT COSTS

PA
8/10/25

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