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

THURSDAY, THE TWENTY FIFTH 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: 29095 OF 2025

Between:

M/s. Sudhamayee Papers P Ltd, Sagar Ring Road to Chintalkunta Road, LB. Nagar, Hyderabad 500074 represented by its Managing Director Sri M. Konda Reddy, S/o. Sri M. Rami Reddy, aged about 52 years, R/o. Hyderabad.

...PETITIONER

AND

1. Assistant Commissioner of Central Tax, Nagole CGST Division, 1st Floor, Sai Balaji Arcade, 2-3-908, Plot No. 183 and 184, Sy. No. 92, Co-operative Bank Colony, Nagole Village, Uppal (Mandal), Ranga Reddy District, Hyderabad - 500068.
2. Union of India, rep. by the Secretary, Ministry of Finance, 3rd Floor, Jeevan Deep Building, Sansad Marg, 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 a writ, order or direction, more particularly in the nature of a writ of mandamus declaring the Impugned Order in Original No. 34/2023-24/GST-Adjn dated 13-12-2023 bearing DIN No. 20231256YQ000055A3A for the Financial Years 2017-18 and 2018-19 (July, 2017 to March, 2019) passed by the 1st Respondent under Central Goods and Service Tax Act, 2017, the State Goods and Service Tax Act, 2017 and Integrated Goods and Service Tax Act, 2017 u/s. 73 of the CGST Act read with Section 50 of the CGST/SGST Act, 2017 read with Section 73(9) of the CGST Act, 2017 and thereby issuing summary of Order in Form GST DRC - 07 dated 30-12-2023 as being arbitrary, illegal, unsustainable in

law, violative of principles of natural justice and violative of Articles 14, 19(1)(g) and 265 of the Constitution of India and consequently set aside the same.

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 stay all further proceedings including collection of taxes pursuant to the Order in Original No. 34/2023-24/GST-Adjn dated 13-12-2023 bearing DIN No. 20231256YQ000055A3A for the Financial Years 2017-18 and 2018-19 (July, 2017 to March, 2019) passed by the Respondent under the Central Goods & Service Tax Act, 2017, the State Goods and Service Tax Act, 2017 and Integrated Goods and Service Tax Act, 2017.

Counsel for the Petitioner : Ms.K.PRABHABATI

Counsel for the Respondent No.1 : SRI DOMINIC FERNANDES,
(Senior Standing Counsel for CBIC)

Counsel for the Respondent No.2 : DY.SOL.GENERAL OF INDIA

The Court made the following: JUDGMENT

THE HON'BLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH

AND

THE HON'BLE SRI JUSTICE G.M.MOHIUDDIN

WRIT PETITION No.29095 of 2025

ORDER:

Ms. K.Prabhabati, learned counsel for the petitioner.

Mr. Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC) appears for respondent No.1.

2. Petitioner has approached this Court against the Order-in-Original dated 13.12.2023 whereby tax, interest and penalty has been imposed upon it for two financial years 2017-18 and 2018-19. Petitioner could not participate in the proceedings as there were major fire accident incidents on 18.06.2023, just two months before the issuance of the show cause notice on 31.08.2023. Petitioner has *inter alia* taken the plea of lack of notice for personal hearings and inability to participate because of the major fire accident incidents in its premises. The impugned demand relates to mismatch between GSTR-3B and GSTR-2A for reconciliation of which no such

notice in ASMT 10 was issued upon scrutiny of its returns before initiation of proceedings.

3. Learned counsel for the petitioner submits that if petitioner is allowed liberty, it may approach the appellate authority to raise all the grounds of law in fact available to it.

4. Learned Senior Standing Counsel for CBIC though submits that the grounds on fact alleging lack of service of notice of personal hearing or major fire accident incidents have been taken, which can be controverted only upon receipt of instructions, however if the petitioner is inclined to avail the appeal remedy, this Court may pass appropriate order as may be deemed fit.

5. In the peculiar facts and circumstances noted above, since the petitioner is inclined to approach the appellate forum, this Court without commenting on the merits of the case of the parties is inclined to grant liberty to the petitioner to approach the appellate authority within period of two weeks with statutory pre-deposit. In case the petitioner prefers such an appeal, the appellate authority would consider the case, in accordance with law.

6. With these observations, the instant Writ Petition is disposed of. However, there shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

SD/-M. JAWAHAR REDDY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Assistant Commissioner of Central Tax, Nagole CGST Division, 1st Floor, Sai Balaji Arcade, 2-3-908, Plot No. 183 and 184, Sy. No. 92, Co-operative Bank Colony, Nagole Village, Uppal (Mandal), Ranga Reddy District, Hyderabad - 500068.
2. The Secretary, Ministry of Finance, Union of India, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110001.
3. One CC to Ms.K.PRABHABATI, Advocate. [OPUC]
4. One CC to SRI DOMINIC FERNANDES, Senior Standing Counsel for CBIC. [OPUC]
5. One CC to Deputy Solicitor General of India, High Court for the State of Telangana at Hyderabad. [OPUC]
6. Two CD Copies.

BSK

BS

HIGH COURT

DATED:25/09/2025



JUDGMENT

WP.No.29095 of 2025

DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

27/10/25