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

MONDAY, THE THIRTEENTH DAY OF OCTOBER
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: 2241 OF 2023

Between:

M/s Dr. Reddys Laboratories Limited, Rep.by authorized signatory Mr.SimachalMohanty., 8-2-337, Road No. 3, Beside TV9 Office, Green Valley, Banjara Hills, Telangana 502 313

...PETITIONER

AND

1. Commissioner of Customs and Central Tax (Appeals - I), 7th Floor, GST Bhavan, L.B. Stadium Road, Basheerbagh, Hyderabad - 500004.
2. Additional Commissioner of Central Tax and Customs, Hyderabad GST Commissionerate, GST Bhavan, L.B. Stadium Road, Basheerbagh, Hyderabad - 500004.
3. Principal Commissioner of Central Tax, Hyderabad GST Commissionerate, GST Bhavan, L.B. Stadium Road, Basheerbagh, Hyderabad - 500004.
4. The Union of India, Through the Secretary to the Government, Ministry of Finance, 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 a Writ, Order or direction particularly one in the nature WRIT OF MANDAMUS a) setting aside the Order-In-Appeal No. HYD-GST-HYC-APP I-053 and 054-22-23 (APP1) dated 28.09.2022 dated 28.09.2022 b) grant refund of amounts already.

IA NO: 1 OF 2023

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 impugned Order in Appeal No. HYD-GST-HYC-APP1-053 and 054-22-23 (APP1) dated 28.09.2022 including recovery of an amount of Rs. 30,70,55,186/- in pursuance of the impugned order passed by Respondent no.1.

Counsel for the Petitioner : Ms.ANUSHKA RASTOGI,
rep., SRI LAKSHMI KUMARAN SRIDHARAN

Counsel for the Respondents: Ms.B.SAPNA REDDY, 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.2241 of 2023

ORDER:

Learned counsel Ms. Anushka Rastogi, representing learned counsel Sri Lakshmi Kumaran Sridharan, appears for the petitioner.

Ms. Bokaro Sapna Reddy, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC), appears for respondent No.1 to 3.

2. The writ petition is filed for the following prayer:

> "For the reasons stated in the accompanying affidavit it is prayed that this Hon'ble High Court may be pleased to issue a Writ, Order or direction particularly one in the nature of 'WRIT OF MANDAMUS'
>
> a) setting aside the Order-In-Appeal No.HYD-GST-HYC-APP1-053&054-22-23(APP1) dated 28.09.2022;
>
> b) grant refund of amounts already paid and
>
> c) pass such other order or orders as may be deemed fit and proper in the facts and circumstances of the case."

3. Learned counsel for the petitioner seeks permission to withdraw the writ petition with liberty to the petitioner

to prefer an appeal under Section 112 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as, "the Act") before the Goods and Services Tax Appellate Tribunal (hereinafter referred to as, "the Appellate Tribunal") with statutory pre-deposit against the impugned order.

4. Learned counsel for the other side reports no objection.

5. Accordingly, the writ petition is disposed of as withdrawn with the liberty to the petitioner to prefer an appeal under Section 112 of the Act against the impugned order before the Appellate Tribunal within a period of two weeks with statutory pre-deposit. However, there shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

SD/-A. JAYASREE
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Commissioner of Customs and Central Tax (Appeals - I), 7th Floor, GST Bhavan, L.B. Stadium Road, Basheerbagh, Hyderabad - 500004.
2. The Additional Commissioner of Central Tax and Customs, Hyderabad GST Commissionerate, GST Bhavan, L.B. Stadium Road, Basheerbagh, Hyderabad - 500004.
3. The Principal Commissioner of Central Tax, Hyderabad GST Commissionerate, GST Bhavan, L.B. Stadium Road, Basheerbagh, Hyderabad - 500004.
4. The Secretary to the Government,Union of India, Ministry of Finance, North Block, New Delhi - 110001

5. One CC to SRI LAKSHMI KUMARAN SRIDHARAN, Advocate. [OPUC]
6. One CC to Ms.B.SAPNA REDDY, SC for CBIC. [OPUC]
7. Two CD Copies.

BSK

BS

HIGH COURT

DATED:13/10/2025



ORDER

WP.No.2241 of 2023

DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

9
Asn
29/04/25