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

WEDNESDAY, THE FIFTEENTH DAY OF OCTOBER
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH
AND
THE HONOURABLE SRI JUSTICE G.M. MOHIUDDIN

WRIT PETITION NO: 31219 OF 2025

Between:

M/s. Sri Rama Cement, Plot No.05, Ground Floor, Madhura Nagar, Rampally, Keesara Mandal, Medchal, Malkajgiri, Telangana, 501301. Represented by the Proprietor Shri Bala Badra Ramesh S/o Bala Badra Shekar, Aged about 48 years, R/o 8-1/8/2/A/1, Bhagath Singh Colony, Rampally Hyderabad, Telangana 501301

...PETITIONER

AND

1. The Superintendent of Central Tax, Keesara Range, Medchal Division 8-2-77/3, Antilia Towers, Sri Sai Enclave, Old Bowenpally - 500011
2. Union of India, Ministry of Finance, Represented by its Secretary, North Block, New Delhi-110 001

...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 one in the nature of a Writ of Mandamus declaring that impugned SCN bearing Ref. No. ZD361124026761N dated 25-11-2024 along with SCN No. 36/2024-25 dated 21-10-2024 and impugned order in Form DRC-07 bearing Ref. No. ZD360225066703E dated 24-02-2025, along with 010 No. 52/2024-25 GST(SUPDT)/Keesara dated 14-02-2025 passed u/s 73 of the CGST and TGST Act, 2017 are invalid in the eyes of the law and are also void, arbitrary, illegal, without jurisdiction, violative of the principles of natural justice apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to 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 operation of impugned Order in Form DRC-07 bearing Ref. No. ZD360225066703E dated 24-02-2025, along with 010 No. 52/2024-25 GST(SUPDT)/Keesara dated 14-02-2025 passed by the Respondent No.1.

Counsel for the Petitioner: SRI V.SAI AMIT, REP. FOR SRI V.NAGENDRA PRASAD

Counsel for the Respondent No.1: SRI DOMINIC FERNANDES, Sr. SC FOR CBIC

Counsel for the Respondent No.2: SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERIAL 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.31219 of 2025

ORDER:

Heard Mr. V.Sai Amit, learned counsel representing Mr. V.Nagendra Prasad, learned counsel for the petitioner and Mr. Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC) appearing for respondent No.1 and Mr. N.Bhujanga Rao, learned Deputy Solicitor General of India appearing for respondent No.2.

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

"For all 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 more particularly one in the nature of a Writ of Mandamus declaring that impugned SCN bearing Ref. No. ZD361124026761N dated 25-11-2024 along with SCN No 36/2024-25 dated 21-10-2024 and impugned order in Form DRC-07 bearing Ref No. ZD360225066703E dated 24-02-2025, along with OIO No. 52/2024-25 GST(SUPDT)/Keesara dated 14-02-2025 passed u/s 73 of the CGST and TGST Act, 2017 are invalid in the eyes of the law and are also void, arbitrary, illegal, without jurisdiction, violative of the principles of natural justice apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set

aside the same and pass such further or other order(s) as this Hon'ble Court may deem fit and proper in the circumstances of the case and prayed for condoning the delay based on the merits of the case."

3. However, learned counsel for the petitioner submits that petitioner has other grounds on merits also to be raised. Therefore, he may be allowed liberty to approach the appellate authority. The appellate authority may be directed to condone the delay, if any, in approaching it as the petitioner was also pursuing the writ remedy.

4. Learned Senior Standing Counsel for CBIC does not oppose the prayer of the learned counsel for the petitioner to approach the appellate authority. However, he submits that the appeal may be delayed.

5. Be that as it may, the petitioner is inclined to avail the appeal remedy. If he prefers an appeal within a period of two weeks with statutory deposit, the appellate authority would consider the same, in accordance with law.

6. 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/-M. NAGAMANI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Superintendent of Central Tax, Keesara Range, Medchal Division 8-2-77/3, Antilia Towers, Sri Sai Enclave, Old Bowenpally - 500011
2. The Secretary, Ministry of Finance, North Block, New Delhi, Union of India-110 001
3. One CC to SRI V.NAGENDRA PRASAD, Advocate [OPUC]
4. One CC to SRI DOMINIC FERNANDES, Sr. SC FOR CBIC [OPUC]
5. One CC to SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERIAL OF INDIA, High Court for the State of Telangana at Hyderabad [OPUC]
6. Two CD Copies

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HIGH COURT

DATED: 15/10/2025

ORDER

WP.No.31219 of 2025



DISPOSING OF THE WRIT PETITION,

WITHOUT COSTS

PA
30/10/25

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