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

FRIDAY, THE TWENTY FOURTH 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: 31870 OF 2025

Between:

M/s. ValueLabs Solutions LLP, (Represented by its Partner) - H06, Phoenix Infocity Pvt. Ltd., Hitech City-2, Gachibowli, Serilingampally, Hyderabad, Telangana- 500081

...PETITIONER

AND

1. The Superintendent of Central Tax, Gachibowli-II CGST Range, 10-3-301-303, 4th Floor, Serene Heights, Masab Tank, Hyderabad-500028
2. Additional Commissioner (Appeals-I) GST and Central Tax, 7th Floor, GST Bhavan, L.B. Stadium Road, Asherah, Hyderabad-500004
3. Commissioner of Central Tax, Rangareddy GST Commissionerate, H.No. 1-98/7/43, VIP Hills, Jaihind Enclave, Madhapur, Hyderabad 500081
4. Union of India, (Represented by its Secretary (Revenue), Department of Revenue, Ministry of Finance, North Block, New Delhi.

...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 in nature of a writ of mandamus to set aside the impugned Order-In-Appeal No.HYD-GST-RRC-APP1-203-23-24 dt.19.10.2023 passed by the 2nd respondent rejecting the refund sanctioned to the petitioner and consequentially set aside the impugned Show Cause Notice No. 04/2025-26-Adjn-(Supt)-GST) dt.15.05.2025 issued along with Form GST DRC-01 dt.16.05.2025 vide Reference No.ZD360525019522J and the consequent Order-in-Original No.01/2025-26-Adjn (Supdt)-Gachibowli-II Range dt.28.07.2025 issued along with Form GST DRC-07 dt.05.08.2025 vide Reference No.ZD360825005944 passed by the 1st respondent demanding the recovery of refund of input tax credit of Rs.19,97,669/- sanctioned to the petitioner against exports made by it during the financial year 2020-21 under Section 73(9) of the CGST/TGST/IGST Act, 2017 along with interest and penalty as being issued without any authentication by

way of signature by the 1st respondent and in violation of principles of natural justice, without jurisdiction, without application of mind, arbitrarily, violative of Articles 14, 19(1)(g) and 265 of the Constitution of India and against the provisions of the CGST/TGST/IGST Act, 2017 and the Rules made thereunder

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 the recovery of demand, interest, and penalty confirmed vide impugned Order-In-Appeal No.HYD-GST-RRC-APP1-203-23-24 dt.19.10.2023 passed by the 2nd respondent and the subsequent Order-in-Original No.01/2025- 26-Adjn (Supdt)-Gachibowli-II Range dt.28.07.2025 issued along with Form GST DRC-07 dt.05.08.2025 vide Reference No.ZD360825005944 passed by the 1st respondent

Counsel for the Petitioner: SRI YAMMANURU SIRI REDDY

Counsel for the Respondents: M/s. 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.31870 of 2025

ORDER:

Learned counsel Ms. Y.Siri Reddy appears for the petitioner.

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

2. The petitioner has approached this Court with the following prayer:

> "For all the reasons stated in the accompanying affidavit, the petitioner prays that the Hon'ble Court may be pleased to issue an appropriate writ, order or direction in nature of a writ of mandamus to set aside the impugned Order-In-Appeal No. HYD-GST-RRC-APP1-203-23-24 dt.19.10.2023 passed by the 2nd respondent rejecting the refund sanctioned to the petitioner and consequentially set aside the impugned Show Cause Notice No.04/2025-26-Adjn-(Supt)-GST dt.15.05.2025 issued along with Form GST DRC-01 dt.16.05.2025 vide Reference No. ZD360525019522J and the consequent Order-in-Original No.01/2025-26Adjn (Supdt)-Gachibowli-II Range dt.28.07.2025 issued along with Form GST DRC-07

dt.05.08.2025 vide Reference No.ZD360825005944 passed by the 1st respondent demanding the recovery of refund of input tax credit of Rs.19,97,669/- sanctioned to the petitioner against exports made by it during the financial year 2020-21 under Section 73(9) of the CGST/TGST/IGST Act, 2017 along with interest and penalty as being issued without any authentication by way of signature by the 1st respondent and in violation of principles of natural justice without jurisdiction, without application of mind, arbitrarily, violative of Articles 14, 19(1)(g) and 265 of the Constitution of India and against the provisions of the CGST/TGST/IGST Act, 2017 and the Rules made thereunder, and pass any such order(s) deemed fit in the interest of justice."

3. The petitioner seems to have preferred the writ petition only after the consequential order-in-original dated 28.07.2025 and the summary of the order in Form GST DRC-07 dated 05.08.2025 were issued for recovery of input tax credit of Rs.19,97,669/- sanctioned to the petitioner against the exports said to have been made during the financial year 2020-2021 along with interest and penalty.

4. By the impugned order-in-appeal, the refund sanction order dated 15.08.2022 was set aside. On being specifically asked, learned counsel for the petitioner has referred to the circular dated 24.09.2025 issued by the

Goods and Services Tax Appellate Tribunal, whereby it is indicated that for preferring an appeal against the orders of the appellate authorities or revisional authorities issued on the common portal on or after 01.03.2023 but on or before 31.01.2024, the portal would accept filing after the period commencing on 01.12.2025 and ending on 31.12.2025 or any date succeeding such date being not later than 30.06.2026. It is submitted that in the absence of constitution of the Goods and Services Tax Tribunal (hereinafter referred to as, "the GST Tribunal") for so long, the petitioner did not have an adequate remedy of appeal. Therefore, it has preferred the present writ petition. It is submitted that if the petitioner is relegated to the remedy before the GST Tribunal and also before the Appellate Tribunal against the consequential order-in-original, two parallel proceedings would operate. Therefore, this Court may entertain the writ petition, as it is not barred by delay.

5. Learned Senior Standing Counsel for respondents No.1 to 3 submits that even if the first contention of the petitioner is accepted, the petitioner has no justification for

approaching this Court against the order-in-appeal cancelling refund sanction order passed on 19.10.2023 itself. It is submitted that in the scheme of things devised by the GST Appellate Tribunal, the filing of appeals against the orders of this particular period would commence from 01.12.2025 and therefore, the petitioner is not barred by delay in approaching the appellate forum. He also submits that against the consequential order-in-original, the petitioner has an adequate remedy of appeal under Section 107(1) of the Central Goods and Services Tax Act, 2017. It is submitted that the petitioner, apprehending recovery consequent to the order-in-original, has approached this Court after much delay. If the consequential order-in-original is also appealed against with a pre-deposit, it would amount to stay of recovery of the remaining amount. Therefore, the petitioner is not without an efficacious alternative remedy. In such circumstances, this Court may refrain from entertaining the writ petition.

6. We have considered the submissions of the learned counsel for the parties.

7. The petitioner has approached this Court against the order-in-appeal after two years for which we do not find any sufficient explanation. However, the remedy of appeal is not foreclosed as the GST Appellate Tribunal has started functioning recently. The window for preferring an appeal against the orders passed during the subject period would commence from 01.12.2025, which the petitioner can always avail. On the other hand, the petitioner also has an efficacious alternative remedy before the appellate authority against the consequential order-in-original, whereby recovery of the input tax credit sanctioned in favour of the petitioner has been ordered. Therefore, we decline to entertain the writ petition. The petitioner is at liberty to avail the alternative remedy in law and raise all such grounds on facts and law before the appellate forum.

8. 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. OSMAN ALI BAIG
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Superintendent of Central Tax, Gachibowli-II CGST Range, 10-3-301-303, 4th Floor, Serene Heights, Masab Tank, Hyderabad-500028
2. Additional Commissioner (Appeals-I) GST and Central Tax, 7th Floor, GST Bhavan, L.B. Stadium Road, Asherah, Hyderabad-500004
3. Commissioner of Central Tax, Rangareddy GST Commissionerate, H.No. 1-98/7/43, VIP Hills, Jaihind Enclave, Madhapur, Hyderabad 500081
4. The Secretary (Revenue), Department of Revenue, Union of India, Ministry of Finance, North Block, New Delhi.
5. One CC to SRI. YAMMANURU SIRI REDDY, Advocate [OPUC]
6. One CC to SRI DOMINIC FERNANDES (SR SC for CBIC) [OPUC]
7. Two CD Copies

BN
LS

HIGH COURT

DATED:24/10/2025

ORDER

WP.No.31870 of 2025



DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

(9) kpr
7/11/25