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: 30944 OF 2025

Between:

M/s. V.K.A. Constructions, H. No. 11-13-1056/2, VKA Castle, Road No. 9, Vasavi Colony, R.K. Puram, Hyderabad - 500102, Rep. by its Managing Partner, Mr. K.R. Vijay Kiran.

...PETITIONER

AND

1. The Additional Commissioner (Appeals-I), Office of the Commissioner of Customs and Central Tax, Appeals-I Commissionerate, 7th Floor, Kendriya Shulk Bhavan, Opp. L.B. Stadium, Basheerbagh, Hyderabad, Telangana - 500004.
2. The Assistant Commissioner of Central Tax, Saroornagar GST Division, 3rd Floor, Sai Balaji Arcade, 2-3-908, Plot Nos. 183 and 184, Sy. No. 92, Co-operative Bank Colony, Nagole Village, Uppal (Mandal), Ranga Reddy District, Hyderabad, Telangana - 500068.
3. The Assistant Commissioner (Circle-V), Office of The Commissioner of Central Tax and Customs, Hyderabad Audit-I Commissionerate, H. No. 3-4-118/1 NR, 1st Floor, Elegant Maharaja, Ramanthapur, Hyderabad, Telangana - 500 013.
4. The State of Telangana, Rep. by the Principal Secretary to the Government, Revenue (CT) Department, Dr. B.R. Ambedkar Telangana Secretariat, Hyderabad, Telangana.
5. The Union of India, rep. by its Secretary (Finance), 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 an appropriate Writ, Order or Direction, more particularly in the nature of MANDAMUS holding that the impugned Order-in-Appeal No. HYD-GST-RRC-APP1-706-24-25, dated 28/02/2025, passed by the First Respondent

relating to the Financial Year 2018-19 under the GST Acts, 2017, is arbitrary, capricious, unjustified, unsustainable, contrary to law, facts and is illegal 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 grant stay of all further proceedings, including recovery of tax, interest and penalty, pursuant to the impugned Order-in-Appeal No. HYD-GST-RRC-APP1-706-24-25, dated 28/02/2025, passed by the First Respondent relating to the Financial Year 2018-19 under the GST Acts, 2017.

Counsel for the Petitioner : SRI G.NARENDRA CHETTY

Counsel for the Respondent No.1to3:SRI DOMINIC FERNANDES, Sr.SC FOR CBIC

Counsel for the Respondent No.4&5 : --

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.30944 of 2025

Order:

Heard Mr. G.Narendra Chetty, learned counsel for the petitioner and Mr. Dominic Fernandes, learned Standing Counsel for Central Board of Indirect Taxes and Customs appears for respondents No.1 to 3.

2. The Writ Petition is preferred for the following relief:

"to issue an appropriate Writ, Order or Direction, more particularly in the nature of MANDAMUS holding that the impugned Order-in-Appeal No HYD-GST-RRC-APP1-706-24-25 dated 28.02.2025 passed by the First Respondent relating to the Financial Year 2018-19 under the GST Acts, 2017, is arbitrary, capricious, unjustified, unsustainable, contrary to law, facts and is illegal and consequently set aside the same and pass other order or orders as this Court may deem fit and proper in the facts and circumstances of the case."

3. Learned counsel for the petitioner seeks permission of the Court 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/-C. DEEPIKA
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Additional Commissioner (Appeals-I), Office of the Commissioner of Customs and Central Tax, Appeals-I Commissionerate, 7th Floor, Kendriya Shulk Bhavan, Opp. L.B. Stadium, Basheerbagh, Hyderabad, Telangana - 500004.
2. The Assistant Commissioner of Central Tax, Saroornagar GST Division, 3rd Floor, Sai Balaji Arcade, 2-3-908, Plot Nos. 183 and 184, Sy. No. 92, Co-operative Bank Colony, Nagole Village, Uppal (Mandal), Ranga Reddy District, Hyderabad, Telangana - 500068.
3. The Assistant Commissioner (Circle-V), Office of The Commissioner of Central Tax and Customs, Hyderabad Audit-I Commissionerate, H. No. 3-4-118/1 NR, 1st Floor, Elegant Maharaja, Ramanthapur, Hyderabad, Telangana - 500 013.

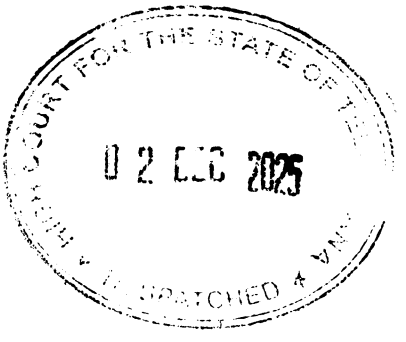
4. The Principal Secretary to the Government, Revenue (CT) Department, Dr. B.R. Ambedkar Telangana Secretariat, Hyderabad, Telangana.
5. The Secretary (Finance), Ministry of Finance, North Block, New Delhi - 110001.
6. One CC to SRI G.NARENDRA CHETTY, Advocate. [OPUC]
7. One CC to SRI DOMINIC FERNANDES, Senior Standing Counsel for CBIC. [OPUC]
8. Two CD Copies.

BSK

LS

HIGH COURT

DATED:13/10/2025



ORDER

WP.No.30944 of 2025

DISMISSING THE WRIT PETITION
WITHOUT COSTS

(10)

kpr

6/11/25