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

THURSDAY, THE TWENTIETH DAY OF NOVEMBER
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 NOs: 34979 and 35092 OF 2025

WRIT PETITION NO: 34979 OF 2025

Between:

Likasan Traders, Rep By Sri Rajesh Dhoot, S/o Ram Vilas Dhoot, Aged Major, Occ Business, R/o 19-1-915/17/18, Bhagya Nagar Colony, Devi Bagh, Bahadurpura, Hyderabad-64

...PETITIONER

AND

1. Union of India, Ministry of Finance, Represented by its Secretary, North Block, New Delhi 110001
2. Office of Commissioner of Customs and Central Tax appeals-1, Hyderabad Commissionerate Rep by Additional Commissioner (Appeals-I) 7th Floor, GST Bhavan L B Stadium Road, Basheerbagh, Hyderabad,500004
3. Deputy Commissioner of Central Tax, Begum Bazar GST Division, Hyderabad, GST Commissionerate, Hyderabad

...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 writ of certiorari to call for the records of order in Appeal no. HYD-GST-HYC-APP1-016-25-26 dated 29.04.2025 on the file of the Commissioner of Customs and Central Tax appeals-1, Commissionerate Hyderabad and consequently set aside primary authority Order in Original No. 7/2022-23 Adjn (DC)-GST dated 24.02.2023 as contrary to law and judicial precedents.

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 suspend the order in Appeal no. HYD-GST-HYC-APP1-016-25-26 dated 29.04.2025 on the file of the Commissioner of Customs and Central Tax appeals-1, Commissionerate Hyderabad and of primary authority Order in Original No. 07/2022-23 Adjn (DC)-GST dated 24.02.2023 pending disposal of the above writ petition.

Counsel for the Petitioner: SRI J.C.FRANCIS, REP. FOR SRI RAVISH KEDIA

Counsel for the Respondent No.1: SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.2 & 3: SRI D.RAGHAVENDRA RAO, Sr. SC FOR CBIC

WRIT PETITION NO: 35092 OF 2025

Between:

M/s Om Dhanalaxmi Traders, Rep By Sri Mukesh Dhoot, S/o Ram Vilas Dhoot, Aged Major, Occ Business R/o 19-1-915/17/18, Devi Bagh, Murali Nagar, Bahadurpura, Hyderabad-64

...PETITIONER

AND

1. Union of India Ministry of Finance, Represented by its Secretary, North Block New Delhi 110001
2. Office of Commissioner of Customs and Central Tax appeals-1 Hyderabad Commissionerate, Rep by Additional Commissioner (Appeals-I) 7th Floor, GST Bhavan, L.B Stadium Road, Basheerbagh, Hyderabad,500004
3. Deputy Commissioner of Central tax Begum Bazar GST division, GST Commissionerate, Hyderabad

...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 writ of certiorari to call for the records of order in Appeal no. HYD-GST-HYC-APP1-015-25-26 dated 29.04.2025 on the file of the Commissioner of Customs and Central Tax appeals-1, Commissionerate Hyderabad and consequently set aside primary authority Order in Orbital No.

9/2022-23 Adjn (DC)-GST dated 28.02.2023 as contrary to law and judicial precedents.

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 suspend the order in Appeal no. HYD-GST-HYC-APP1-015-25-26 dated 29.04.2025 on the file of the Commissioner of Customs and Central Tax appeals-1, Commissionerate Hyderabad and of primary authority Order in Original No. 9/2022-23 Adjn (DC)-GST dated 28.02.2023 pending disposal of the above writ petition.

Counsel for the Petitioner: SRI J.C.FRANCIS, REP. FOR SRI RAVISH KEDIA

Counsel for the Respondent No.1: SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.2 & 3: SRI D.RAGHAVENDRA RAO, Sr. SC FOR CBIC

The Court made the following: COMMON ORDER

THE HON'BLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH
AND
THE HON'BLE SRI JUSTICE G.M.MOHIUDDIN

WRIT PETITION Nos.34979 and 35092 of 2025

COMMON ORDER:

Sri J.C. Francis, learned counsel represents Mr. Ravish Dedia, learned counsel for the petitioners.

Sri D. Raghavendra Rao, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs, appears for the respondents.

2. The orders-in-appeal dated 29.04.2025, which were received on 12.08.2025, are under challenge in these petitions. The appellate authority has refused to interfere in the orders-in-original imposing penalty upon the petitioners.

3. During the course of hearing, it has been brought to the notice of this Court that the Goods and Services Tax Appellate Tribunal (hereinafter referred to as, "the Appellate Tribunal") has started functioning.

4. Section 112 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as, "the Act"), provides for appeal to the Appellate Tribunal. The Appellate Tribunal has issued an order dated 24.09.2025 under Rule 123 of the Goods and Services Tax Appellate Tribunal (Procedure) Rules, 2025, classifying the category of cases specified in column (2) of the table appended thereto and the period during which the appeal under Section 112 of the Act would be filed before the Appellate Tribunal corresponding to the period during which the orders of the appellate authority were passed.

5. In the present case, since the impugned orders-in-appeal are dated 29.04.2025, the window for filing such appeals is prescribed at serial No.5 i.e., commencing on 01.02.2026 or any date succeeding such date being not later than 30.06.2026. It is further brought to the notice of this Court that the Finance Act, 2025, notified on 29.03.2025, has amended Section 112 of the Act and added the proviso to sub-section (8) thereto, which reads as under:

"**130**. In section 112 of the Central Goods and Services Tax Act, in sub-section (8), the following proviso shall be inserted, namely:-

"Provided that in case of any order demanding penalty without involving demand of any tax, no appeal shall be filed against such order unless a sum equal to ten per cent of the said penalty, in addition to the amount payable under the proviso to sub-section (6) of section 107 has been paid by the appellant.""

6. This Court has, in similar circumstances, relegated the aggrieved petitioner to prefer an appeal before the Appellate Tribunal within a timeframe. It has also been ordered that subject to deposit of 10% of the tax liability within the aforesaid time, no coercive action be taken against the petitioner therein till the decision of the Appellate Tribunal in the said appeal.

7. Learned counsel for the petitioners submits that since the tax liability is of substantial amount, the petitioners may be permitted to make 10% deposit of the tax amount within a period of eight weeks.

8. Upon consideration of the rival submissions of the parties, in the facts and circumstances noted above, the

writ petitions are disposed of without expressing any opinion on the merits of the cases and by giving liberty to the petitioners to prefer appeals before the Appellate Tribunal within the window period prescribed under the order dated 24.09.2025 issued by the Appellate Tribunal. The petitioners shall deposit 10% of the tax amount within a period of eight weeks from today. If the petitioners make such pre-deposit within the aforesaid period, no coercive action be taken against the petitioners till the decision of the Appellate Tribunal in the appeals to be filed. However, there shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

SD/-U. SUDHA
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Secretary, Ministry of Finance, North Block, New Delhi, Union of India-110001
2. The Additional Commissioner (Appeals-I), Office of Commissioner of Customs and Central Tax Appeals-1, Hyderabad Commissionerate, 7th Floor, GST Bhavan, L.B Stadium Road, Basheerbagh, Hyderabad,500004
3. The Deputy Commissioner of Central Tax, Begum Bazar, GST Division, GST Commissionerate, Hyderabad
4. One CC to SRI RAVISH KEDIA, Advocate [OPUC]
5. One CC to SRI D.RAGHAVENDRA RAO, Sr. SC FOR CBIC [OPUC]
6. One CC to SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA, High Court for the State of Telangana at Hyderabad [OPUC]
7. Two CD Copies

BSR
LS

HIGH COURT

DATED: 20/11/2025



COMMON ORDER

WP.Nos.34979 and 35092 of 2025

DISPOSING OF BOTH THE WRIT PETITIONS, WITHOUT COSTS

(9) kpv 2/12/25