HIGH COURT FOR THE STATE OF TELANGANA

MAIN CASE No: W.P. No.3892 of 2026

PROCEEDING SHEET

Sl. No.	DATE	ORDER	OFFICE NOTE
08.	01.04.2026	**HCJ (AKrS, J) & GMM, J** Mr. Karan Talwar, learned counsel appears for Ms. NVS Janaki, learned counsel for petitioner. Sri Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs appears for respondent No.1. The grievance of the petitioner is against the determination of the proper officer on the basis of the information provided by the Anti-Evasion Wing in a proceeding under Section 74 of the Central Goods and Services Tax Act, 2017 (for short 'the Act'), *vide* Order-In-Original dated 30.11.2025 whereby the proper officer has taken a view contrary to the determination of the Telangana State Authority For Advance Ruling in TSAAR Order No.01/2020 dated 04.01.2020 on the	Transferred to i/o folder before corrections, if any.

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		question whether the agriculture produce as defined in Clause 2(d) of Notification No.12/2017-CT(R) dated 28.06.2017 is exempt for Goods and Services Tax (GST) if the supply of service is for storage/warehousing. Learned counsel for the petitioner submits that an opinion of another Authority for Advance Ruling has been relied upon by the proper officer in the impugned Order-In-Original wherein it has been held that the seed is not an agriculture produce in terms of the said notification. The Department has not assailed the order passed by the Authority for Advance Ruling in the case of the petitioner and also taken a conflicting view against the order of the Audit Wing treating the activity as exempt. It is submitted that earlier also, under the service tax regime, the jurisdictional authority had passed the Order-In-Original dropping the demand of service tax raised under storage and warehousing service and storage of agriculture produce thereby	

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		accepting the exempt nature of the petitioner's services. He submits that the order of the Appellate Authority for Advance Ruling in the case of M/s. Ganga Kaveri Seeds Private Limited is under challenge before this Court in Writ Petition No.3277 of 2023. Moreover, the proper officer has wrongly invoked the extended period of limitation for proceeding against the petitioner for tax evasion for the period from 2018-19 to 2023-24 under Section 74 of the Act. It is submitted that the inconsistency in the approach of different wings of the Department as well as non-acceptance of the order of the Authority For Advance Ruling in the case of the same petitioner by the Department presents a contradictory and irreconcilable stand on the part of the revenue. Learned counsel for the respondent has copiously referred to the discussion made in the impugned Order-In-Original in order to support the finding of the proper officer that the seed is not an agriculture produce as per	

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		Clause 2(d) of Notification No.12/2017-CT(R) dated 28.06.2017 since it has undergone processing. The agreements relied upon by the petitioner also have been taken note of by the proper officer which clearly shows that the storage and warehousing services were not only limited to agriculture produce but also for seeds which do not qualify the said definition. The storage facility has not been extended only to the farmers but also to the private enterprises which makes the petitioner's services exigible to GST. From the aforesaid submissions of the learned counsel for the parties, it appears that the Appellate Authority for Advance Ruling in the case of M/s. Ganga Kaveri Seeds Private Limited has taken a different view on the question whether seeds are agricultural produce, which is the subject matter of Writ Petition No.3277 of 2023, whereas in the petitioner's case the Adjudicating Authority has taken a view contrary to Advance Ruling in the impugned Order-In-Original.	

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		Therefore, let the instant Writ Petition be listed along with Writ Petition No.3277 of 2023 on 13.04.2026. **HCJ(AKrS, J)** **GMM, J** *kvni*	