

**HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD**

THURSDAY, THE SIXTH DAY OF AUGUST
TWO THOUSAND AND TWENTY SIX

:PRESENT:

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

WP NO: 20424 OF 2026

Between:

Balmer Lawrie and Company Limited, (A Government of India Enterprise) GST Registration Number: 36AABCB0984E1ZW Ground Floor, 34, Global Sales, Plot No 6C, Autonagar Ranga Reddy, Hyderabad, Telangana - 500070 Represented by its Senior Manager (Taxation) Mr. Raja Saha, aged about 40 years

.....PETITIONER

AND

1. Assistant Commissioner of Central Tax, Nagole Division 1st Floor, Sai Balaji Arcade, 2-3-908, Plot No. 183 and 184 Sy. No. 92, Co-operative Bank Colony, Nagole Village Uppal (Mandal), Ranga Reddy, Hyderabad, Telangana - 500068
2. Additional Commissioner, Ranga Reddy GST Commissionerate GST Bhavan, H. No. 1-98/7/43, VIP Hills, Jai Hind Enclave Madhapur, Hyderabad, Telangana - 500081
3. Assistant Commissioner (ST), Mahankali Street, RP Road 2 Circle, 3rd floor, Mayur Kushal Complex, Abids, Hyderabad, Telangana - 500001

.....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 or any other appropriate writ or direction to set aside the digitally signed Order-in-Original u/s 73 of the Act bearing DIN No. 20240456YQ000031363D dated 01.04.2024 passed by Respondent No. 1 in Exhibit P6 and unsigned Summary of Order in Form GST DRC-07 bearing Reference No. ZD360524011451U dated 05.05.2024 passed by Respondent No. 1 in Exhibit P7, and all other consequential actions, penal and recovery proceedings for being illegal, arbitrary, unlawful and violative of the provisions of the Income-tax Act, 1961 and Articles 14 and 19(1)(g) of the Constitution of India.

I.A. NO: 2 OF 2026

Petition under Section 151 of C.P.C praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to stay the operation of and all recovery and penal proceedings in pursuance of the digitally signed Order-in-Original u/s 73 of the Act bearing DIN No. 20240456YQ000031363D dated

01.04.2024 passed by Respondent No. 1 in Exhibit P6 and unsigned Summary of Order in Form GST DRC-07 bearing Reference No. ZD360524011451U dated 05.05.2024 passed by Respondent No. 1 in Exhibit P7 and pass any such other order or orders as the Honble Court may deem fit and proper in the circumstances of the case, as the Petitioner, being fastened with huge additions to its returned income as a result of the Impugned Order which suffers from various legal and factual infirmities, would suffer irreparable hardship if coercive recovery is continued, whereas no prejudice will be caused to the Revenue if recovery is stayed during the pendency of this Writ Petition., pending disposal of WP No 20424 of 2026, on the file of the High Court.

The petition coming on for hearing, upon perusing the petition and the affidavit filed in support thereof and upon hearing the arguments of SRI SANTOSH SAGAR KAPILAVAI Advocate for the Petitioner, SRI DOMINIC FERNANDES Senior Standing Counsel for Central Board of Indirect Taxes and Customs appears for the Respondents Nos. 1 and 2 and SRI SWAROOP OORILLA, SPECIAL GP FOR STATE TAX for the Respondent No.3, the Court made the following.

ORDER:

Mr. Santosh Sagar Kapilavai, learned counsel appears for the petitioner.

Mr. Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs appears for respondent Nos.1 and 2.

Mr. Swaroop Oorilla, learned Special Government Pleader for State Tax appears for respondent No.3.

As prayed for by the learned counsel for the Department, three weeks' time is allowed for filing counter affidavit.

In the meantime, there shall be interim stay of all further proceedings, including any recovery, pursuant to the impugned order-in-original dated 01.04.2024 and summary of order in Form GST DRC-07 dated 05.05.2024.

**Sd/- C.DEEPIKA
ASSISTANT REGISTRAR**

//TRUE COPY//


SECTION OFFICER

To,

1. The Assistant Commissioner of Central Tax, Nagole Division 1st Floor, Sai Balaji Arcade, 2-3-908, Plot No. 183 and 184 Sy. No. 92, Co-operative Bank Colony, Nagole Village Uppal (Mandal), Ranga Reddy, Hyderabad, Telangana - 500068
2. The Additional Commissioner, Ranga Reddy GST Commissionerate GST Bhavan, H. No. 1-98/7/43, VIP Hills, Jai Hind Enclave Madhapur, Hyderabad, Telangana - 500081

3. The Assistant Commissioner (ST), Mahankali Street, RP Road 2 Circle, 3rd floor, Mayur Kushal Complex, Abids, Hyderabad, Telangana – 500001

(Addressees 1 to 3 BY SPAD)

4. One CC to SRI SANTOSH SAGAR KAPILAVAI Advocate [OPUC]
5. Two CCs to SPECIAL GP FOR STATE TAX, High Court at Hyderabad. [OUT]
6. Two spare copies.

HIGH COURT

**HCJ
&
GMM, J**

DATED: 06-08-2026

ORDER

WP.No.20424 of 2026

INTERIM STAY

