

IN THE HIGH COURT FOR THE STATE OF TELANGANA AT HYDERABAD  
WEDNESDAY, THE THIRTY FIRST DAY OF JULY  
TWO THOUSAND AND TWENTY FOUR

:PRESENT:

THE HONOURABLE SRI JUSTICE SUJOY PAUL

AND

THE HONOURABLE SRI JUSTICE NAMAVARAPU RAJESHWAR RAO

WRIT PETITION NO: 20274 OF 2024

Between:

M/s. Kantar GDC India Pvt. Ltd, Rep. by its Authorised Signatory, Mr. Saibaba Reddy, S/o Late Venkat Reddy, Office 1B, West Wing, 11th Floor, Block A, International Tech Park, Hitech City, Madhapur, Hyderabad - 500081

Petitioner

AND

1. The Joint Commissioner Appeals-I, GST and Central Tax, 7th Floor, GST Bhavan, LB Stadium Road, Basheerbagh, Hyderabad-500004.
2. The Deputy Commissioner of Central Tax, Gachibowli GST Division, Rangareddy Commissionerate, 10-3-301, 4th floor, Serene Heights, Humayun Nagar, Masab Tank, Hyderabad-500028.
3. The Assistant Commissioner, Gachibowli GST Division, Rangareddy Commissionerate, 10-3-301, 4th floor, Serene Heights, Humayun Nagar, Masab Tank, Hyderabad-500028.
4. The Commissioner, Central Taxes and Customs, Rangareddy GST Commissionerate, H. No. 1-98/7/43, VIP Hills, Jaihind Enclave, Madhapur, Hyderabad 500081.
5. State of Telangana, Represented by the Principal secretary, Revenue Department (State Tax) Secretariat, Hyderabad - 500004.
6. Union of India, Ministry of Finance, Represented by its Secretary, 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 a Writ, Order or direction particularly one in the nature of a Writ of Mandamus or any other appropriate writ declaring and setting aside the impugned Order-in-Appeal No. HYD-GST-RRC-APP1-681-23-24 dated 28.03.2024, as erroneous, passed without jurisdiction, arbitrary, illegal, passed in violation of principles of natural justice, is non-speaking, manifestly arbitrary and suffers from non-application of mind and mandatory procedure prescribed under law or to issue any other appropriate Writ or order as this Hon'ble High Court may deem fit and proper to the facts and in the circumstances of the case.

**IA NO: 1 OF 2024**

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

impugned Order-in-Appeal No. HYD-GST-RRR-APP1-681 -23-24 dated 28.03.2024 and any coercive steps towards the recovery of the refund being taken against the Petitioner by the Respondents pursuant to the impugned Order in Appeal No. HYD-GST-RRR-APP1-681-23-24 dated 28.03.2024, Pending disposal of WP 20274 of 2024, 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 KARAN TALWAR Advocate for the Petitioner, Sri Dominic Fernandes, Senior Standing Counsel for CBIC, for respondent Nos.1 to 4, Sri P.Sri Harsha, Assistant Government Pleader representing Sri Swaroop Oorilla, Special Government Pleader for State Tax, for respondent No.5 and Sri B. Mukherjee, counsel representing Sri Gadi Praveen Kumar, Deputy Solicitor General of India, for respondent No.6, the Court made the following.

**ORDER**

Sri Karan Talwar, learned counsel for the petitioner, submits that this matter is similar to W.P.Nos.7591 and 7594 of 2024, which have been entertained and interim protection has been granted.

Considering the aforesaid, Sri Dominic Fernandes, learned Senior Standing Counsel for CBIC, for respondent Nos.1 to 4, Sri P.Sri Harsha, learned Assistant Government Pleader representing Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, for respondent No.5 and Sri B. Mukherjee, learned counsel representing Sri Gadi Praveen Kumar, learned Deputy Solicitor General of India, for respondent No.6, who are present in the Court, are directed to take notice and file counters within four weeks. Rejoinder, if any, may be filed within two weeks therefrom.

List for analogous hearing with W.P.Nos.7591 and 7594 of 2024.

Maintaining parity, as an interim measure, till next date of hearing, it is directed that no coercive steps be taken against the petitioner pursuant to the impugned Order dated 28.03.2024.

Sd/-MOHD. ISMAIL  
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Joint Commissioner Appeals-I, GST and Central Tax, 7th Floor, GST Bhavan, LB Stadium Road, Basheerbagh, Hyderabad-500004.
2. The Deputy Commissioner of Central Tax, Gachibowli GST Division, Rangareddy Commissionerate, 10-3-301, 4th floor, Serene Heights, Humayun Nagar, Masab Tank, Hyderabad-500028.

3. The Assistant Commissioner, Gachibowli GST Division, Rangareddy Commissionerate, 10-3-301, 4th floor, Serene Heights, Humayun Nagar, Masab Tank, Hyderabad-500028.
4. The Commissioner, Central Taxes and Customs, Rangareddy GST Commissionerate, H. No. 1-98/7/43, VIP Hills, Jaihind Enclave, Madhapur, Hyderabad 500081.
5. The Principal secretary, Revenue Department (State Tax), State of Telangana, Secretariat, Hyderabad - 500004.
6. The Secretary, Union of India, Ministry of Finance, North Block, New Delhi - 110001 (RR 1 to 6 by RPAD)
7. One CC to SRI. KARAN TALWAR Advocate [OPUC]
8. One CC to SRI. GADI PRAVEEN KUMAR, DSSGI Advocate [OPUC]
9. Two CCs to SRI SWAROOP OORILLA, SPECIAL GP FOR STATE TAX, High Court at Hyderabad [OUT]
10. Two spare copy

**HIGH COURT**

**SPJ  
&  
RRNJ**

**DATED:31/07/2024**

**LIST FOR ANALOGOUS HEARING WITH WP.Nos. 7591 and 7594 of 2024**

**ORDER**

**WP.No.20274 of 2024**

**DIRECTION**