

**HIGH COURT FOR THE STATE OF TELANGANA AT HYDERABAD
THURSDAY, THE SIXTH DAY OF MARCH
TWO THOUSAND AND TWENTY FIVE**

:PRESENT:

**THE HONOURABLE THE ACTING CHIEF JUSTICE SUJOY PAUL
AND
THE HONOURABLE SMT JUSTICE RENUKA YARA
WRIT PETITION NOS: 7591, 7594, 20273 AND 20274 OF 2024**

W.P.No.7591 of 2024

Between:

M/s. Kantar GDC India Pvt. Ltd, Rep. by its Authorised Signatory, Mr. Saibaba Reddy, 3rd and 7th floor, Orion Block, The V Ascendas IT Park, Plot No.17, Software Units Layout, Madhapur, Hyderabad – 500 081.

...Petitioner

AND

1. The Additional 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 declaring and setting aside the impugned Order-in-Appeal No.HYD-GST-RRC-APP1-23-24 dated 05.12.2023, as erroneous, passed without jurisdiction, arbitrary, illegal, passed in violation of principles of natural justice and mandatory procedure prescribed under law or to issue any other appropriate Writ or order.

IA NO: 1 OF 2024

Petition under Section 151 CPC 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 impugned Order-in-Appeal No.HYD-GST-RRC-APP1-23-24 dated 05.12.2023 and any coercive steps towards recovery of refund being taken against the Petitioner by the Respondents pursuant to the impugned Order in Appeal No.HYD-GST-RRC-APP1-23-24 dated 05.12.2023, pending disposal of WP.No.7591 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 the order of the High Court dated: 28.03.2024, 03.06.2024, 23.07.2024 and 04.09.2024 made in I.A.No.2 of 2024 and 17.10.2024, 28.11.2024, 12.12.2024, 09.01.2025 and 20.02.2025 made herein and upon hearing the arguments of M/s. KARAN TALWAR Advocate for the Petitioner, SRI. M.P. KASHYAP Advocate for the Respondent Nos.1 to 4, GP FOR COMMERCIAL TAX for the Respondent No.5 and SRI. GADI PRAVEEN KUMAR (DEPUTY SOLICITOR GENERAL OF INDIA) for the Respondent No.6,

W.P.No.7594 of 2024

Between:

M/s. Kantar GDC India Pvt. Ltd, Rep. by its Authorised Signatory, Mr. Saibaba Reddy, 3rd and 7th floor, Orion Block, The V Ascendas IT Park, Plot No.17, Software Units Layout, Madhapur, Hyderabad – 500 081.

...Petitioner

AND

1. The Additional 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 declaring and setting aside the impugned Order-in-Appeal No.HYD-GST-RRC-APP1-420/2023 dated 05.12.2023, as erroneous, passed without jurisdiction, arbitrary, illegal, passed in violation of principles of natural justice and mandatory procedure prescribed under law or to issue any other appropriate Writ or order.

IA NO: 1 OF 2024

Petition under Section 151 CPC 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 impugned Order-in-Appeal No.HYD-GST-RRC-APP1-420/2023 dated 05.12.2023 and any coercive steps towards recovery of refund being taken against the Petitioner by the Respondent pursuant to the impugned Order-in-Appeal No. HYD-GST-RRC-APP I - 420/2023 dated 05.12.2023, pending disposal of WP.No.7594 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 the order of the High Court dated: 28.03.2024, 03.06.2024, 23.07.2024 and 04.09.2024 made in I.A.No.2 of 2024 and 17.10.2024, 28.11.2024, 12.12.2024, 09.01.2025 and 20.02.2025 made herein and upon hearing the arguments of M/s. KARAN TALWAR Advocate for the Petitioner, SRI. M.P. KASHYAP Advocate for the Respondent Nos.1 to 4, GP FOR COMMERCIAL TAX for the Respondent No.5 and SRI. GADI PRAVEEN KUMAR (DEPUTY SOLICITOR GENERAL OF INDIA) for the Respondent No.6,

W.P.No.20273 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 GST Commissionerate, 10-3-301, 4th Floor, Serene Heights, Humayun Nagar, Masab Tank, Hyderabad-500028.
3. The Assistant Commissioner, Gachibowli GST Division, Rangareddy GST 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-APP1-704-23-24 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.

IA NO: 1 OF 2024

Petition under Section 151 CPC 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 impugned Order-in-Appeal No.HYD-GST-RRC-APP1-704-23-24 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-RRC-APP1-704- 23-24 dated 28.03.2024, pending disposal of WP.No.20273 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 the order of the High Court dated: 31.07.2024, 04.09.2024, 17.10.2024 28.11.2024, 12.12.2024, 09.01.2025 and 20.02.2025 made herein and upon hearing the arguments of SRI. KARAN TALWAR Advocate for the Petitioner, Ms. D. PALLAVI Advocate for the Respondent Nos.1 to 4, GP FOR COMMERCIAL TAX for the Respondent No.5 and SRI. GADI PRAVEEN KUMAR (DEPUTY SOLICITOR GENERAL OF INDIA) for the Respondent No.6,

W.P.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 writ petition, the High Court may be pleased to stay the impugned Order-in-Appeal No. HYD-GST-RRC-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-RRC-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 the order of the High Court dated: 31.07.2024, 04.09.2024, 17.10.2024 28.11.2024, 12.12.2024, 09.01.2025 and 20.02.2025 made herein and upon hearing the arguments of SRI. KARAN TALWAR Advocate for the Petitioner, Ms. D. PALLAVI Advocate for the Respondent Nos.1 to 4, GP FOR COMMERCIAL TAX for the Respondent No.5 and SRI. GADI PRAVEEN KUMAR (DEPUTY SOLICITOR GENERAL OF INDIA) for the Respondent No.6, the Court made the following.

ORDER:

As prayed by learned counsel for the petitioner, fifteen days' time is granted to file rejoinder.

List in the next month.

Interim relief granted, (if any), shall remain in operation till the next date of hearing.

SD/-MOHD.ISMAIL
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. One CC to M/s. KARAN TALWAR, Advocate [OPUC].
2. One CC to SRI. GADI PRAVEEN KUMAR (DEPUTY SOLICITOR GENERAL OF INDIA), Advocate [OPUC].
3. Two CCs to GP FOR COMMERCIAL TAX, High Court for the State of Telangana at Hyderabad [OUT].
4. Two spare copies

HIGH COURT

HACJ & RYJ

DATED: 06.03.2025

LIST IN THE NEXT MONTH.

ORDER

WRIT PETITION NOs: 7591, 7594, 20273 AND 20274 OF 2024

INTERIM ORDER EXTENDED

