

HIGH COURT FOR THE STATE OF TELANGANA AT HYDERABAD

WEDNESDAY, THE FOURTH DAY OF SEPTEMBER

TWO THOUSAND AND TWENTY FOUR

:PRESENT:

THE HONOURABLE SRI JUSTICE SUJOY PAUL

AND

THE HONOURABLE SRI JUSTICE NAMAVARAPU RAJESHWAR RAO

WRIT PETITION NOS: 20273 AND 20274 OF 2024

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 made herein and upon hearing the arguments of SRI. KARAN TALWAR Advocate for the Petitioner, Ms. PRAVALIKA learned counsel representing SRI. DOMINIC FERNANDES Senior Standing Counsel for CBIC 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 made herein and upon hearing the arguments of SRI. KARAN TALWAR Advocate for the Petitioner, Ms. PRAVALIKA learned counsel representing SRI. DOMINIC FERNANDES Senior Standing Counsel for CBIC 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:

Ms. Pravalika, learned counsel representing Sri Dominic Fernandes, learned Senior Standing Counsel for CBIC, prays for and granted three weeks time to file counter. Reply/rejoinder, if any, may be filed within two weeks therefrom.

List on 16.10.2024.

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

**SD/- K. AMMAJI
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

SPJ & RRNJ

DATED:04/09/2024

LIST THESE CASES ON 16.10.2024.

ORDER



WRIT PETITION NOs: 20273 AND 20274 OF 2024

INTERIM ORDER EXTENDED