HIGH COURT FOR THE STATE OF TELANGANA

MAIN CASE No: W.P.No.19814 of 2026

PROCEEDING SHEET

Sl. No.	Date	ORDER	OFFICE NOTE
1.	25.06.2026	**HCJ (AKrS,J) & GMM,J** Mr. Prasad Paranjape, learned counsel representing Mr. A.V.A.Siva Kartikeya, learned counsel, appears for the petitioner. Mr. Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes & Customs (CBIC) appears for respondents No.2 to 4. On the question of classification of 'Kopiko' itself in the case of the same assessee-petitioner, whether it falls under the Heading 1704 9090 or under the Heading 2101 1200 of the First Schedule to the Central Excise Tarrif Act, 1985, prescribing the Tariff Entries as per Chapters 17 and 21, the Larger Bench of the Customs, Excise & Service Tax Appellate Tribunal, Hyderabad, Regional Bench, had rendered a judgment on 12.01.2026 in Excise Appeal No.30178 of 2016 in favour of the same assessee-petitioner. Though the judgment dated 13.08.2024 in Excise Appeal No.11320 of 2017-DB of the learned Division Bench, Customs, Excise & Service Tax Appellate Tribunal, Ahmedabad, Regional Bench, in favour of the petitioner was placed at the time of deciding the Appeal, but the appellate authority has affirmed the classification of the said product under the Entry 2101 1200. Learned counsel for the petitioner submits that the petitioner has by now deposited 10% before the appellate authority and 10% more as required by Notification dated 11.07.2024 issued in terms of Section 112 of the Central	

		Goods and Services Tax Act, 2017. Learned Senior Standing Counsel for CBIC prays for time to obtain instructions. List the matter on 08.07.2026. **HCJ (AKrS,J)** **GMM,J** KL	