HIGH COURT FOR THE STATE OF TELANGANA

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

PROCEEDINGS SHEET

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<u>HCJ (AKrS, J) & GMM, J</u>

Mr. Prasad Paranjape, learned counsel duly assisted by Mr. Kevin Gogri, learned counsel appears for Mr. A.V.A.Siva Kartikeya, learned counsel for the petitioner.

Mr. Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC), appears for respondent Nos.2 to 4.

Learned counsel for the petitioner has relied upon the entries under the Central Excise Tariff Act, 1985, Customs Tariff Act, 1975 and the notification bearing No.1 of 2017-Central Tax (Rate) dated 28.06.2017, under the Central Goods and Services Tax Act, 2017 (for short ‘CGST Act’), in order to show that the interpretation on the exigibility of the item defined under the CGST notification is the same as that of the previous regime, over which decisions have been rendered not only by the Division Bench of the learned Customs, Excise and Service Tax Appellate Tribunal (CESTAT) of Gujarat Bench, but also by the Larger Bench of the CESTAT of Hyderabad Bench in the case of the same petitioner.

Learned counsel for the Revenue has sought to draw certain distinctions in the entries under the present notification with those in the previous regime.

The matter is adjourned to 04.08.2026.

Parties to give short notes on the rival issues sought to be addressed, atleast one day before the next date.

HCJ(AKrS, J)

GMM, J

MD
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