

**HIGH COURT FOR THE STATE OF TELANGANA AT HYDERABAD
(Special Original Jurisdiction)**

**MONDAY, THE EIGHTH DAY OF DECEMBER
TWO THOUSAND AND TWENTY FIVE**

PRESENT

**THE HONOURABLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH
AND
THE HONOURABLE SRI JUSTICE G.M. MOHIUDDIN**

WRIT PETITION NO: 37318 OF 2025

Between:

M/s. Vista Homes, 2nd Floor, 5-4-187/3 and 4, Soham Mansion MG Road, Rangareddy, Telangana-500003. Represented by its Partner, Sohem Satish Modi S/o Satish Modi Aged 56 years, R/o. Plot No. 280, Road No. 25, Near Peddamma temple, Jubilee Hills, Khairatabad, Banjara Hills, Hyderabad-500034.

AND

...PETITIONER

1. The Joint Commissioner of Central Taxes, Appeals II Commissionerate, Hyderabad Commissionerate, 7th Floor, GST Bhavan, LB Stadium Road, Basheer Bagh, Hyderabad-500004.
2. The Superintendent of Central tax, Ramgopalpet-III Range, Door no.2-4-416 and 417, Ramgopalpet, MG Road, Secunderabad- 500003.
3. Union of India, Ministry of Finance, Represented by its Secretary, North Block, New Delhi-110 001

...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 more particularly one in the nature of writ of mandamus declaring (a) That impugned Order in appeal no.HYD-GST-SC-AP2-371 -2025-26-GST dated 29.09.2025 passed by the Respondent No. I under the provisions of CGST/TGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction, without authority of law apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India.

IA NO: 1 OF 2025

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 operation of impugned Order in appeal no.HYD-GST-SC-AP2-371-2025-26-GST dated 29/09/2025 passed by the Respondent No.1.

Counsel for the Petitioner : SRI P.VENKATA PRASAD,
rep., M/S.P.V.PRASAD ASSOCIATES

Counsel for the Respondent No.1&2:SRI DOMINIC FERNANDES, Sr.SC FOR CBIC

Counsel for the Respondent No.3 : SRI N.BHUJANGA RAO,
Dy.Solicitor General Of India

The Court made the following: ORDER

IN THE HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD

THE HON'BLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH
AND
THE HON'BLE SRI JUSTICE G.M.MOHIUDDIN

WRIT PETITION No.37318 of 2025

Dated: 08.12.2025

Between:

M/s. Vista Homes

...Petitioner

and

The Joint Commissioner of Central Taxes,
Appeals II Commissionerate, Hyderabad Commissionerate,
7th Floor, GST Bhavan, L.B.Stadium,
Basheer Bagh, Hyderabad – 500 004,
and two others.

...Respondents

ORDER:

Heard Sri P.Venkata Prasad, learned counsel
representing M/s. P.V.Prasad Associates, appearing for the
petitioner and Sri Dominic Fernandes, learned Senior
Standing Counsel for Central Board of Indirect Taxes and
Customs, appearing for respondents No.1 and 2.

2. The appeal filed by the petitioner against the order-in-original has been dismissed by an order dated 29.09.2025 (Annexure P.1) on the ground that the appeal is time-barred.

3. The order-in-original was passed on 01.07.2024. DRC 07 is dated 03.07.2024. The proceedings relate to the year 2019-2020. The petitioner preferred the appeal on 05.10.2024 i.e., beyond the three months period computed from the date of uploading the summary of the order on 03.07.2024. However, the petitioner did not file any application for condonation of delay on the impression that the limitation period would be computed from the date it received the order-in-original through speed post on 07.07.2024. Under this misconception, the appeal was filed and heard on merits also, but it was rejected as being time-barred. Therefore, the petitioner has assailed the impugned order.

4. Learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs, appearing for respondents

No.1 and 2 submits that counted from the date of uploading the summary of the order in DRC 07, the appeal was delayed by two days beyond three months period, but for condonation of which no application was filed. Therefore, the appellate authority dismissed the appeal. Section 107(4) of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as, "the Act"), prescribes for the aggrieved person to show sufficient cause for presenting the appeal beyond the period of three months.

5. Upon consideration of the rival submissions of the parties, we are of the view that the petitioner, under a misconception, did not file the application for condonation of delay along with the memo of appeal in Form APL-01 computing the period of delay from the date of receipt of the order-in-original through speed post. The provisions of Section 169 of the Act however provide that uploading on the portal is also valid service. In such circumstances, it is proper to allow the petitioner an opportunity to prefer an application for condonation of delay before the appellate authority so that the appeal can be heard on merits if the

delay is sufficiently explained. Delay is also not beyond the period of three months + one month as provided under Section 107(4) of the Act, which cannot be condoned.

6. Therefore, the impugned order-in-appeal is set aside. The matter is remitted to the appellate authority to consider the appeal in accordance with law. The petitioner shall file an application for condonation of delay within a period of two weeks from today.

7. The writ petition is accordingly disposed of. There shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

SD/-S. MALLIKARJUNA RAO
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Joint Commissioner of Central Taxes, Appeals II Commissionerate, Hyderabad Commissionerate, 7th Floor, GST Bhavan, LB Stadium Road, Basheer Bagh, Hyderabad-500004.
2. The Superintendent of Central tax, Ramgopalpet-III Range, Door no.2-4-416 and 417, Ramgopalpet, MG Road, Secunderabad- 500003.
3. The Secretary, Union of India, Ministry of Finance, North Block, New Delhi-110 001
4. One CC to M/S.P.V.PRASAD ASSOCIATES, Advocate. [OPUC]

5. One CC to SRI DOMINIC FERNANDES, Senior Standing Counsel for CBIC. [OPUC]
6. One CC to SRI N.BHUVANGA RAO, Deputy Solicitor General of India, High Court for the State of Telangana at Hyderabad. [OPUC]
7. Two CD Copies.

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HIGH COURT

DATED:08/12/2025



ORDER

WP.No.37318 of 2025

**DISPOSING OF THE WRIT PETITION
WITHOUT COSTS**

9 copies
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17/12/25