

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

**TUESDAY, THE SECOND DAY OF DECEMBER
TWO THOUSAND AND TWENTY FIVE**

PRESENT

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

WRIT PETITION NO: 36572 OF 2025

Between:

M/s. PEDDI LINGAMURTHY & SONS, Rep. by its Proprietor, Sri Peddi Maruthi Rao, Aged: about 80 years, Occ: Business, R/o. 3-5-292, Azmathpura, Karimnagar - 505001

...PETITIONER

AND

1. The Joint Commissioner, (Appeals), Appellate Authority, Secunderabad-Hyderabad CBIC, Telangana.
2. The Superintendent, Karimnagar-Urban Range Karimnagar
3. The State of Telangana, Rep. by Principal Secretary, Commercial Taxes Department, Hyderabad.
4. Union of India, Rep. by Secretary, Department of Revenue, Ministry of Finance, New Delhi

...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 in the nature of Writ of Certiorari, quashing the Order-in-Original No. ZD3612230719284 dated 29-12-2023 passed by the 2nd respondent, as being violative of principles of natural justice, passed without considering the petitioner's reply, passed without granting personal hearing, and as being arbitrary, non-speaking and unsustainable in law and rejection Order in FORM GST APL-02 dated 09-09-2025 passed by the 1st respondent whereby the petitioner's statutory appeal was rejected on an erroneous and mechanical view of limitation.

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 all further proceedings, coercive steps and recovery actions arising out of the Order-in-Original dated 29-12-2023, including all proceedings under Sections 75(12) and 79 of the CGST Act pending disposal of the above writ petition.

Counsel for the Petitioner: SRI G. DURGA CHARAN

**Counsel for the Respondent No.1: M/s. DOMINIC FERNANDES
(SR. SC for CBIC)**

**Counsel for the Respondent No.2 & 3: SRI SAI AKARSH, ASST. GP REP. FOR
SRI SWAROOP OORILLA,
SPL GP FOR STATE TAX**

**Counsel for the Respondent No.4: 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.36572 of 2025

Dated: 02.12.2025

Between:

M/s. Peddi Lingamurthy & Sons

...Petitioner

and

The Joint Commissioner (Appeals),
Appellate Authority,
Secunderabad-Hyderabad CBIC, Telangana,
And three others.

...Respondents

ORDER:

Learned counsel Sri G.Durga Charan appears for the
petitioner.

Sri Dominic Fernandes, learned Senior Standing
Counsel for Central Board of Indirect Taxes and Customs,
appears for respondent No.1.

Sri Sai Akarsh, learned Assistant Government Pleader representing Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, appears for respondents No.2 and 3.

Sri B. Mukherjee, learned counsel representing Sri N.Bhujanga Rao, learned Deputy Solicitor General of India, appears for respondent No.4.

2. The petitioner has assailed the order-in-appeal dated 09.09.2025 (Annexure P.1) by which the appeal filed by the petitioner was rejected on the ground of delay as it was submitted beyond the time limit prescribed for preferring an appeal under Section 107(4) of the Central Goods and Services Tax Act, 2017. The petitioner has also assailed the order-in-original dated 29.12.2023 for the tax period 2017 - 2018.

3. Learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs appearing for respondent No.1 submits that the appeal filed by the petitioner was dismissed on the grounds of delay beyond 90 + 30 days condonable period. The petitioner has a remedy of appeal

before the Goods and Services Tax Appellate Tribunal as per circular dated 24.09.2025 between 01.02.2026 and 30.06.2026.

4. Having regard to the aforesaid facts and circumstances of the case, as the petitioner has an effective remedy of appeal against the impugned order-in-appeal, the writ petition is disposed of with liberty to the petitioner to approach the Goods and Services Tax Appellate Tribunal within the stipulated window period for filing the appeal with statutory pre-deposit. There shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

//TRUE COPY//

SD/-M. OSMAN ALI BAIG
ASSISTANT REGISTRAR

SECTION OFFICER

To,

1. The Joint Commissioner, (Appeals), Appellate Authority, Secunderabad-Hyderabad CBIC, Telangana.
2. The Superintendent, Karimnagar-Urban Range Karimnagar
3. The Principal Secretary, The State of Telangana, Commercial Taxes Department, Hyderabad.
4. The Secretary, Department of Revenue, Union of India, Ministry of Finance, New Delhi
5. One CC to SRI G. DURGA CHARAN, Advocate [OPUC]
6. One CC to M/s. DOMINIC FERNANDES (SR. SC for CBIC) [OPUC]
7. One CC to SRI N. BHUJANGA RAO, DY. SOLICITOR GENERAL OF INDIA [OPUC]
8. Two CCs to SRI SWAROOP OORILLA, SPL GP FOR STATE TAX, High Court for the State of Telangana. [OUT]
9. Two CD Copies

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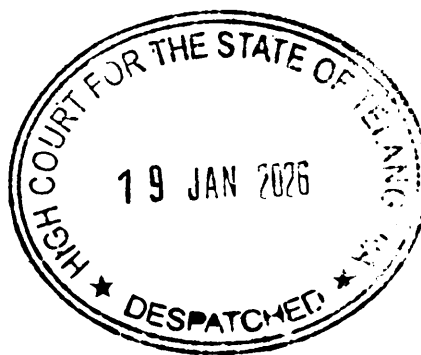
BS

HIGH COURT

DATED:02/12/2025

ORDER

WP.No.36572 of 2025



**DISPOSING OF THE WRIT PETITION
WITHOUT COSTS**

*12-12-2025
KJ
24/12/25*