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

FRIDAY, THE NINTH DAY OF JANUARY
TWO THOUSAND AND TWENTY SIX

PRESENT

THE HONOURABLE THE CHIEF JUSTICE APARESH KUMAR SINGH

AND

THE HONOURABLE SRI JUSTICE G.M. MOHIUDDIN

WRIT PETITION NO: 810 OF 2026

Between:

M/s. Ascent Telecom, Having its principal place of business at. 2-2-7/1/5/C, 3rd Floor, Shivam Road, D.D. Colony, Hyderabad, Telangana - 500007, Represented by its Proprietor, Mr. Rathan Babu Yarlagadda, S/o. Y.Rajendra Prasad Naidu, aged about 48 years, residing at 2-2-7/1/6 D-8, Shivam Road, DD Colony, near T V S Showroom, Secunderabad, Telangana - 500 007.

.....PETITIONER

AND

1. The Union of India, Rep. by its Secretary, Ministry of Finance, Department of Revenue, North Block, New Delhi - 110001.
2. The Additional Commissioner Appeals-II, Office of Commissioner of Customs a Central Excise, 7th Floor, Kendriya Shulk Bhavan, Opp.L.B.Stadium, Basheerbagh, Hyderabad - 500004.
3. .The Principal Commissioner of Central Tax, Amberpet Division, Secundrabad GST Cornmissionrate, Hyderabad - 500001.
4. The Assistant Commissioner of Central Tax, Amberpet Division, Secundrabad GST Cornmissionrate, Hyderabad - 500001.
5. The Superindent of Central Tax, Baghamberpet Range, Amberpet Division, Elegant Eddifice Building, Floor, 3-4-118/2, Ramanathapur, Hyderabad – 500013.

.....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 an appropriate writ, order or direction, more particularly a Writ of Mandamus, declaring the the Appellate Order dated 11.03.2025 passed by

Respondent No. 2 in Appeal No. 133/2024(SC)DGST bearing DIN. 20250356DN0000717937 arising from the review Order bearing No. 123/2024-2025(GST) - 010 dated 05.07.2024, purportedly issued by Respondent No. 4 under Section 107(2) of the CGST Act(as inferred from the face of order dated 11.03.2025), and as illegal, arbitrary, wholly without jurisdiction, barred by limitation under Section 73 read with the Second Proviso to Section 107(11) of the CGST Act, 2017, violative of principles of natural justice, and thereby set aside the same, in the interest of justice.

I.A.NO:1 OF 2026

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 direct the Respondents No. 2 to 5 not to take any coercive steps or recovery action pursuant to the impugned Review Order dated 05.07.2024 and Appellate Order dated 11.03.2025, pending disposal of the present writ petition, in the interest of justice.

I.A.NO:2 OF 2026

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 the further proceedings pursuant to the impugned Review Order dated 05.07.2024 and Appellate Order dated 11.03.2025, pending disposal of the present writ petition, in the interest of justice.

Counsel for the Petitioner : SRI V.SAI MALLIK, ADVOCATE FOR SRI HARI KISHAN KUDIKALA

Counsel for the Respondent No.1 : SRI B.MUKHERJEE, ADVOCATE FOR SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA

Counsel for the Respondent Nos.2 to 5 : SRI DOMINIC FERNANDES, SC FOR CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS (CBIC)

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. 810 of 2026

DATED : 09.01.2026

Between:

M/s. Ascent Telecom

... Petitioner

AND

Union of India,
Rep. by its Secretary, Ministry of Finance,
Department of Revenue, North Block, New Delhi and four others

... Respondents

ORDER:

Sri Vadlapatla Sai Mallik, learned counsel appears for Sri Hari Kishan Kudikala, learned counsel for petitioner.

Sri B. Mukherjee, learned counsel appears for Sri N. Bhujanga Rao, learned Deputy Solicitor General of India, for respondent No.1.

Sri Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC), appears for respondent Nos.2 to 5.

2. This Writ Petition is filed with the following prayer:

> "For the reasons stated in the accompanying affidavit, it is most humbly prayed that this Hon'ble Court may be pleased to issue an appropriate writ, order or direction, more particularly a Writ of Mandamus, declaring the Appellate Order dated 11.03.2025 passed by Respondent No.2 in Appeal No.133/2024 (SC) DGST bearing DIN:20250356DN0000717937 arising from the review Order bearing No.123/2024-2025 (GST) –OIO dated 05.07.2024, purportedly issued by Respondent No.4 under Section 107(2) of the CGST Act (as inferred from the face of order dated 11.03.2025), and as illegal, arbitrary, wholly without jurisdiction, barred by limitation under Section 73 read with the Second Proviso to Section 107(11) of the CGST Act, 2017, violative of principles of natural justice, and thereby set aside the same, in the interest of justice."

3. We are not inclined to entertain the instant Writ Petition on the ground of delay and also that the petitioner has sought to raise several issues on the merits of the matter. The petitioner has a remedy of appeal before the learned Goods and Services Tax Appellate Tribunal (GSTAT). Therefore, the instant Writ Petition is disposed of with liberty to the petitioner to approach the learned GSTAT with statutory pre-deposit within the window period provided *vide* order dated

24.09.2025 issued by the learned GSTAT. It is made clear that we have not made any comment on the merits of the matter. There shall be no order as to costs.

Miscellaneous applications, if any pending, shall stand closed.

Sd/-T.SRINIVASA REDDY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Secretary, Union of India, Ministry of Finance, Department of Revenue, North Block, New Delhi - 110001.
2. The Additional Commissioner Appeals-II, Office of Commissioner of Customs a Central Excise, 7th Floor, Kendriya Shulk Bhavan, Opp.L.B.Stadium, Basheerbagh, Hyderabad - 500004.
3. The Principal Commissioner of Central Tax, Amberpet Division, Secundrabad GST Commissionrate, Hyderabad - 500001.
4. The Assistant Commissioner of Central Tax, Amberpet Division, Secundrabad GST Commissionrate, Hyderabad - 500001.
5. The Superindent of Central Tax, Baghamberpet Range, Amberpet Division, Elegant Eddifice Building, 2nd Floor, 3-4-118/2, Ramanathapur, Hyderabad – 500013.
6. One CC to SRI HARI KISHAN KUDIKALA, Advocate [OPUC]
7. One CC to SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA, Advocate [OPUC]
8. One CC to SRI DOMINIC FERNANDES, SC FOR CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS (CBIC), Advocate (OPUC)
9. Two CD Copies

SA
PMK
NT

HIGH COURT

DATED:09/01/2026

ORDER

WP.No.810 of 2026

DISPOSING OF THE W.P
WITHOUT COSTS.

(11)
NT
22/1/26