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: 605 OF 2026

Between:

KLR Industries Limited, Sy. No. 222/1, ECIL Post, Cherlapally, Hyderabad - 500062. Represented by its Whole Time Director, Shri K. Vijaya Laxmi Reddy, S/o. K. Laxma Reddy, Aged 65 years, R/o 21-26/B, Mission Compound, Shamshabad, K.V. Rangareddy, Telangana -501218.

.....PETITIONER

AND

1. Joint Commissioner of Central tax, (Appeals), 7th Floor, GST Bhavan, L.B. Stadium Road, Basheerbagh, Hyderabad – 500001.
2. Superintendent of Central Tax and Central Excise, Kapra Range, Uppal CGST Division, 3-4-118/2 NR, 2nd Floor, Elegant Edifice, Ramanthapur, Hyderabad – 500013.
3. Union of India, Rep by its Secretary, Ministry of Finance Government of India, 3rd Floor, Jeevan Deep, Sansad Marg, 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 a Writ of Mandamus declaring that impugned order in Form APL-02 bearing reference no. ZD3607250458144 dated 31-07-2025 passed by the Respondent No. 1 under the provisions of CGST/TGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction, violative of the principles of natural justice apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside the same.

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 stay operation of impugned order in Form APL-02 bearing reference no. ZD3607250458144 dated 31-07-2025 passed by the Respondent No.1.

Counsel for the Petitioner : M/s P.V.PRASAD ASSOCIATES

Counsel for the Respondent Nos.1 & 2 : M/s DOMINIC FERNANDES (SENIOR STANDING COUNSEL FOR CBIC)

Counsel for the Respondent No.3 : SRI N.BHUJANGA RAO, DEPUTY 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. 605 of 2026

DATED : 09.01.2026

Between:
KLR Industries Limited, rep., by its Whole Time Director,
Sri K. Vijaya Laxmi Reddy,
Sy.No.222/1, ECIL Post, Cherlapally,
Hyderabad.

... Petitioner

AND

Joint Commissioner of Central Tax (Appeals),
7th floor, GST Bhavan, L.B. Stadium Road,
Basheerbagh, Hydeabad and 2 others.

... Respondents

ORDER:

Sri P. Venkata Prasad, learned counsel represents M/s. P.V. Prasad Associates, for the petitioner.

Sri Dominic Fernandes, learned Senior Standing Counsel for the Central Board of Indirect Taxes and Customs appears for respondent Nos.1 and 2.

Sri B. Mukherjee, learned counsel representing Sri N. Bhujanga Rao, learned Deputy Solicitor General of India appears for respondent No.3.

2. Petitioner preferred the statutory appeal under Section 107 of the Central Goods and Service Tax Act, 2017, however, after a delay against the order-in-original dated 11.03.2024 before respondent No.1 – Joint Commission, Central Tax (Appeals).

3. Learned counsel for the petitioner submits that at the stage of acknowledgement of submission of appeal, the appeal itself has been dismissed on 31.07.2025 indicating the reason of rejection of delay in submission of appeal. Rejection of appeal is to be contained in FORM GST APL 04, instead the impugned order was issued in FORM GST APL 02. It is submitted that the petitioner had preferred the appeal within the period of 45 days as per the liberty granted by this Court in a batch of writ petitions led by W.P.No.1154 of 2024 and batch dated 02.01.2025. Para 121 of the said order has been referred to, which reads as under:

> "These writ petitions are accordingly disposed of by reserving liberty to the petitioners to avail the remedy of statutory appeal. If the appeal is preferred by the petitioners within 45 days before the appellate authority, the said authority shall consider and decide the appeal on merits and it shall not be thrown overboard on the ground of limitation. It is made clear that this Court has not expressed any opinion on merits of the cases. There shall be no order as to costs. Miscellaneous petitions pending, if any, shall stand closed."

4. Admittedly, the memorandum of appeal did not mention or enclose the aforesaid judgment of this Court. Therefore, the appellate authority may have dismissed it. He submits that since the appeal was filed within the period of 45 days as per order dated 02.01.2025 of this Court, the appellate authority may be directed to consider the appeal on merits in accordance with law.

5. Learned Senior Standing Counsel for the CGST has also reiterated the statement that the petitioner did not mention or enclose the judgment passed by this Court in W.P.No.1154 of 2024 and batch. It seems that the appellate authority therefore rejected it as time barred. He, however, submits that the matter may be remanded in the aforesaid circumstances to be considered on merits with a direction to the petitioner to file an application enclosing the judgment rendered by this Court in W.P.No.1154 of 2024 and batch so that the appellate authority could consider the question of delay in the light of the direction passed in the said batch of cases.

6. Having regard to the submissions of the learned counsel for the parties and since the appeal was preferred within the window period of 45 days granted by this Court in W.P.No.1154 of 2024 and batch, the appeal did not deserve to be rejected on delay. The petitioner may not be allowed

to suffer for the inadvertence in not referring to the judgment of this Court in W.P.No.1154 of 2024 and batch, as such, we feel inclined to set aside the impugned rejection order dated 31.07.2025 which has been communicated in FORM GST APL 02. Petitioner's writ petition being W.P.No.15648 of 2024 was also part of the batch of the writ petitions decided by this Court vide judgment dated 02.01.2025. Therefore, the impugned rejection order is set aside and the matter is remanded to the appellate authority to consider it in accordance with law. Petitioner should file an application manually, if not permissible online, enclosing the copy of judgment dated 02.01.2025 passed in W.P.No.1154 of 2024 and batch.

7. Accordingly, the writ petition is disposed of. No order as to costs. Miscellaneous applications, if any pending, shall stand closed.

SD/-K.MADHAVI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Joint Commissioner of Central tax, (Appeals), 7th Floor, GST Bhavan, L.B. Stadium Road, Basheerbagh, Hyderabad – 500001.
2. The Superintendent of Central Tax and Central Excise, Kapra Range, Uppal CGST Division, 3-4-118/2 NR, 2nd Floor, Elegant Edifice, Ramanthapur, Hyderabad – 500013.
3. The Secretary, Union of India, Ministry of Finance Government of India, 3rd Floor, Jeevan Deep, Sansad Marg, New Delhi - 110 001.
4. One CC to M/s. P.V.PRASAD ASSOCIATES, Advocate [OPUC]
5. One CC to M/s DOMINIC FERNANDES (SENIOR STANDING COUNSEL FOR CBIC) ADVOCATE [OPUC]
6. One CC to SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA, Advocate (OPUC)
7. Two CD Copies

SA
PMK

HIGH COURT

DATED:09/01/2026

ORDER

WP.No.605 of 2026

DISPOSING OF THE W.P

WITHOUT COSTS.

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29/1/26