

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

WEDNESDAY, THE SEVENTH 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 NOS: 11994 AND 12000 OF 2024

W.P.No.11994 of 2024

Between:

Last Brand Services India Pvt. Ltd., Mytri Square, 2-4/11, 6/2, Gachibowli, Miyapur Road, Prashant Nagar Colony, Hyderabad, Telangana-500084 Rep.by its Authorised signatory Surabh Mahajan.

.....PETITIONER

AND

1. The Additional Commissioner (Appeals-I), Office of the Commissioner (Appeals-I), GST and Central Tax, 7th floor, GST Bhavan, L B Stadium Road, Basheer Bagh, Hyderabad, Telangana State- 500004.
2. The Deputy Commissioner of Central Tax, Gachibowli CGST Division, Ranga Reddy CGST Commissionerate, 10-3-303, 4th Floor, Serene Hights, Humayun Nagar, Masab Tank, Hyderabad, Telangana-500028.
3. The Commissioner of Central Tax, Office of the Commissioner of Central Tax, Ranga Reddy GST Commissionerate, Posnett Bhavan, Ramkote, Tilak Road, Abids, Hyderabad, Telangana-500001.
4. Union of India, Ministry of Finance, Represented by 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 orders one in the nature of Writ of Mandamus to grant the following reliefs. a)Set aside the Order-in-Appeal No.HYD-GST-RR-APP1-372-23-24 dated 12.12.2023. b)Allow the Appeal filed against Refund

Rejection Order dated 13.01.2023. c)Set aside the Refund Rejection Order dated 13.01.2023 and grant eligible refund of Rs.20,09,864/- to Petitioner along with interest.

I.A.NO:1 OF 2024

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 arising in pursuance of Impugned Order-in-Appeal No.HYD-GST-RRC APP1-372-23-24 dated 12.12.2023 including operation of the order and taking of any coercive measures against Petitioner.

Counsel for the Petitioner : Ms. Y.AMRUTHA, REPRESENTING M/s LAKSHMI KUMARAN SRIDHARAN

Counsel for the Respondent Nos.1 to 3 : Ms. BOKARO SAPNA REDDY, SENIOR SC FOR CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS

Counsel for the Respondent No.4 : SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA

W.P.NO:12000 OF 2024

Between:

Last Brand Services India Pvt. Ltd, Mytri Square, 2-4/11, 6/2, Gachibowli, Miyapur Road, Prashant Nagar Colony, Hyderabad, Telangana-500084 Rep.by its Authorised Signatory Surabh Mahajan.

.....PETITIONER

AND

1. The Additional Commissioner (Appeals-I), Office of the Commissioner (Appeals-I), GST and Central Tax, 7th floor, GST Bhavan, L B Stadium Road, Basheer Bagh, Hyderabad, Telangana State- 500004.
2. The Deputy Commissioner of Central Tax, Gachibowli CGST Division, Ranga Reddy CGST Commissionerate, 10-3-303, 4th Floor, Serene Heights, Humayun Nagar, Masab Tank, Hyderabad, Telangana-500028.
3. The Commissioner of Central Tax, Office of the Commissioner of Central Tax, Ranga Reddy GST Commissionerate, Posnett Bhavan, Ramkote, Tilak Road, Abids, Hyderabad, Telangana-500001.
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.....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 orders one in the nature of Writ of Mandamus to grant the following reliefs. a) Set aside the Order-in-Appeal No.HYD-GST-RRC-APP1-372-23-24 dated 12.12.2023 b) Allow the Appeal filed against Refund Rejection Order dated 13.01.2023 c) Set aside the Refund Rejection Order dated 13.01.2023 and grant eligible refund of Rs.72,99,889/- to Petitioner along with interest.

I.A.NO:1 OF 2024

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 arising in pursuance of Impugned Order-in-Appeal No.HYD- GST-RRC-APP1-372-23-24 dated 12.12.2023 including operation of the order and taking of any coercive measures against Petitioner.

Counsel for the Petitioner : Ms. Y.AMRUTHA, REPRESENTING M/s LAKSHMI KUMARAN SRIDHARAN

Counsel for the Respondent Nos.1 to 3 : Ms. BOKARO SAPNA REDDY, SENIOR SC FOR CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS

Counsel for the Respondent No.4 : SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA

The Court made the following COMMON 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 Nos.11994 and 12000 of 2024

Dated: 07.01.2026

Between:

Last Brand Services India Pvt. Ltd.

...Petitioner

and

The Additional Commissioner (Appeals-I),
Office of the Commissioner (Appeals-I),
GST & Central Tax, 7th floor, GST Bhavan,
LB Stadium Road, Basheer Bagh, Hyderabad,
Telangana State – 500004,
and 3 others.

...Respondents

COMMON ORDER:

Learned counsel Ms. Yanamadala Amrutha, representing
M/s. Lakshmi Kumaran Sridharan Attorneys, appears for the petitioner.

Ms. Bokaro Sapna Reddy, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs, appears for respondents No.1 to 3.

2. Both the writ petitions are filed seeking similar reliefs, as follows:

W.P.No.11994 of 2024:

“For the reasons stated in the accompanying affidavit, it is therefore prayed that this Hon’ble Court may be pleased to issue a writ, order or orders one in the nature of Writ of Mandamus to grant the following reliefs:

- a) Set aside the Order-in-Appeal No.HYD-GST-RRC-APP1-372-23-24 dated 12.12.2023;
- b) Allow the Appeal filed against Refund Rejection Order dated 13.01.2023;
- c) Set aside the Refund Rejection Order dated 13.01.2023 and grant eligible refund of Rs.20,09,864/- to Petitioner along with interest; and
- d) pass such other order or orders as the Hon’ble Court may deem fit and proper in the circumstances of the case.”

W.P.No.12000 of 2024:

“For the reasons stated in the accompanying affidavit, it is therefore prayed that this Hon’ble Court may be pleased to issue a writ, order or orders one in the nature of Writ of Mandamus to grant the following reliefs:

- a) Set aside the Order-in-Appeal No.HYD-GST-RRC-APP1-372-23-24 dated 12.12.2023;
- b) Allow the Appeal filed against Refund Rejection Order dated 13.01.2023;
- c) Set aside the Refund Rejection Order dated 13.01.2023 and grant eligible refund of Rs.72,99,889/- to Petitioner along with interest; and
- d) pass such other order or orders as the Hon’ble Court may deem fit and proper in the circumstances of the case.”

3. Learned counsel for the petitioner seeks permission of this court to withdraw the writ petitions with liberty to approach the learned Goods and Services Tax Appellate Tribunal.

4. Liberty as prayed for is allowed and the writ petitions are dismissed as withdrawn. There shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

P.C. SULEKHA DEVI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. One CC to M/s LAKSHMI KUMARAN SRIDHARAN, Advocate [OPUC]
2. One CC to Ms. BOKARO SAPNA REDDY, SENIOR SC FOR CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS, Advocate [OPUC]
3. One CC to SRI N.BHUVANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA, Advocate (OPUC)
4. Two CD Copies

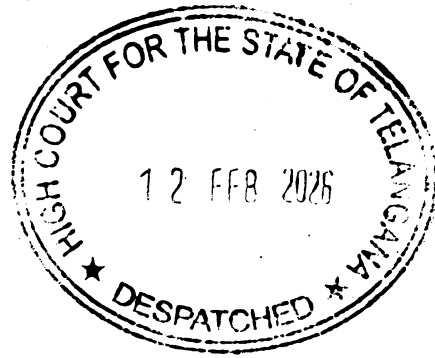
SA

BS

SK

HIGH COURT

DATED:07/01/2026



COMMON ORDER

**WP.Nos.11994 AND
12000 of 2024**

**DISMISSING BOTH THE
WRIT PETITIONS AS WITDRAWN WITHOUT COSTS.**

⑥ SK
21-01-26.