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

THURSDAY, THE FIFTH DAY OF FEBRUARY
TWO THOUSAND AND TWENTY SIX

PRESENT

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

WRIT PETITION NO: 19872 OF 2025

Between:

M/s. FORTUNAPIX PRIVATE LIMITED, (A Private Limited Company incorporated under the Companies Act, 1956) Plot No.101 Kavuri Hills, Phase-II, Madhapur Shaikpet, Hyderabad, 500033 Represented by its Director Sri. Ashok Thummalachetty

...PETITIONER

AND

1. Assistant Commissioner of Central Tax, Gachibowli CGST Division, Ranga Reddy Commissionerate, 10-3-301-303, 4th Floor Serene Heights, Humayun Nagar, Masab Tank Hyderabad, Telangana - 500028
2. Deputy Commissioner of Central Tax, Gachibowli CGST Division, Ranga Reddy Commissionerate, 10-3-301-303, 4th Floor Serene Heights, Humayun Nagar, Masab Tank Hyderabad, Telangana - 500028
3. Central Board of Indirect Taxes and Customs, Department of Revenue Ministry of Finance North Block, New Delhi - 110001
4. Union of India, Through the Joint Secretary Department of Revenue Ministry of Finance North Block, New Delhi - 110001

...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 of Mandamus or any other appropriate writ or order or direction: a. To call for the records pertaining to the Impugned Refund Rejection Order in Form GST RFD-06 dated 13.05.2025 bearing reference number ZD360525015072S issued by the Respondent No. 1, and set aside the same as arbitrary, illegal and violative of the provisions of the CGST Act and CGST Rules. b. To direct the Respondent No. 1 to reconsider and dispose of the Refund

Application filed by the Petitioner vide Application Reference Number AA3603250249439 dated 16.03.2025, strictly in accordance with law, after granting a reasonable opportunity of being heard. c. To declare that Circular No. 125/44/2019-GST dated 18.11.2019 issued by the Respondent No. 3 to the extent it requires mandatory submission of Statement of invoices in the format stated in Annexure-B for claims of refund of integrated tax paid on export of services with payment of tax is ultra vires the provisions of the CGST Act and CGST Rules. d. Alternatively, to direct the Respondent No. 1 to reconsider and dispose of the Refund Application filed by the Petitioner vide Application Reference Number AA3603250249439 dated 16.03.2025, without reference to Annexure-B and other inapplicable parameters referred to in Circular No. 125/44/2019-GST dated 18.11.2019 issued by the Respondent No. 3.

Counsel for the Petitioner: SRI SANTOSH SAGAR KAPILAVAI

Counsel for the Respondent Nos.1 to 3: SRI D.RAGHAVENDRA RAO, SC FOR CBIC

Counsel for the Respondent NO.4: 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.19872 of 2025

DATED: 05.02.2026

Between:

M/s. FORTUNAPIX PRIVATE LIMITED
(A Private Limited Company incorporated under
the Companies Act, 1956)
Plot No.101 Kavuri Hills, Phase-II, Madhapur
Shaikpet, Hyderabad 500033
Represented by its Director Sri Ashok Thummalachetty

... Petitioner

AND

Assistant Commissioner of Central Tax
Gachibowli CGST Division,
Ranga Reddy Commissionerate,
10-3-301-303, 4th Floor
Serene Heights, Humayun Nagar, Masab Tank
Hyderabad, Telangana – 500028 & 3 others

... Respondents

ORDER:

Heard Mr. Santosh Sagar Kapilavai, learned counsel appearing for the petitioner through video conference and Mr. D.Raghavendar Rao, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC), appearing for respondent Nos.1 to 3.

2. The following relief has been prayed for by the petitioner:

> "For the reasons and grounds stated in the accompanying Affidavit, it is prayed that this Hon'ble Court may be pleased to issue a Writ of Mandamus or any other appropriate writ or order or direction:
>
> a. To call for the records pertaining to the Impugned Refund Rejection Order in Form GST RFD-06 dated 13.05.2025 bearing reference number ZD360525015072S issued by the Respondent No.1, and set aside the same as arbitrary, illegal and violative of the provisions of the CGST Act and CGST Rules.
>
> b. To direct the Respondent No. 1 to reconsider and dispose of the Refund Application filed by the Petitioner vide Application Reference Number AA3603250249439 dated 16.03.2025, strictly in accordance with law, after granting a reasonable opportunity of being heard.
>
> c. To declare that Circular No. 125/44/2019-GST dated 18.11.2019 issued by the Respondent No.3 to the extent it requires mandatory submission of Statement of invoices in the format stated in "Annexure-B" for claims of refund of integrated tax paid on export of services with payment of tax is *ultra vires* the provisions of the CGST Act and CGST Rules.
>
> d. Alternatively, to direct the Respondent No.1 to reconsider and dispose of the Refund Application filed by the Petitioner vide Application Reference Number AA3603250249439 dated 16.03.2025, without reference to Annexure-B and other inapplicable parameters referred to in Circular No. 125/44/2019-GST dated 18.11.2019 issued by the Respondent No. 3.
>
> e. Pass such other order or orders as the Hon'ble Court may deem fit and proper in the circumstances of the case."

3. The refund application for the period April, 2023 to March, 2024 was rejected by the impugned order dated 13.05.2025 in FORM-GST-RFD-06 as the petitioner failed to reply to the contentions raised in the show cause notice. The fact that show cause notice dated 24.04.2025 was issued in proper manner in

terms of Section 169(1)(d) of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as 'the CGST Act') is not in dispute. The contention of the petitioner that the matter should be remanded to the Proper Officer is not tenable as there is no default on part of the officer in compliance of principles of natural justice or procedure prescribed under the CGST Act.

4. On behalf of the petitioner, several contentions have been raised as to the grounds of rejection which the Proper Officer did not appreciate.

5. On the other hand, it appears that the contentions raised in the show cause notice dated 24.04.2025 by the Proper Officer remained unanswered in absence of any response by the petitioner.

6. Petitioner has also sought to challenge a circular bearing No.125/44/2019-GST dated 18.11.2019 which requires mandatory submission of statement of invoices in the format in Annexure-B for refund of tax paid on export of services made with payment of tax as *ultra vires* the provisions of the Act. Petitioner has, instead of availing the remedy of appeal, now sought to question the refund rejection order by raising a ground of *ultra vires* of the circular dated 18.11.2019 itself which is applicable to processing of the refund claims.

7. However, the petitioner has bypassed the alternative remedy of appeal available under Section 107(1) of the CGST Act. The writ petition has been pending since its institution on 09.07.2025. Since we are inclined to relegate the

petitioner to the appellate remedy, in case such an appeal is preferred within a period of two weeks with a delay condonation application, the appellate authority would take into account that the petitioner was pursuing its remedy for all this period before this Court in writ jurisdiction. Petitioner is at liberty to take all such grounds of fact and law before the appellate authority which may be considered, in accordance with law, within a reasonable time.

8. The instant Writ Petition is, accordingly, disposed of. It is made clear that we have not made any comments on the merits of the case of the parties. However, there shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

SD/-A.H.S. GOWRI SHANKAR
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Assistant Commissioner of Central Tax, Gachibowli CGST Division, Ranga Reddy Commissionerate, 10-3-301-303, 4th Floor Serene Heights, Humayun Nagar, Masab Tank Hyderabad, Telangana - 500028
2. The Deputy Commissioner of Central Tax, Gachibowli CGST Division, Ranga Reddy Commissionerate, 10-3-301-303, 4th Floor Serene Heights, Humayun Nagar, Masab Tank Hyderabad, Telangana - 500028
3. The Central Board of Indirect Taxes and Customs, Department of Revenue Ministry of Finance North Block, New Delhi - 110001
4. The Joint Secretary, Union of India, Department of Revenue, Ministry of Finance North Block, New Delhi - 110001
5. One CC to SRI SANTOSH SAGAR KAPILAVAI, Advocate [OPUC]
6. One CC to SRI D.RAGHAVENDRA RAO, SC FOR CBIC [OPUC]
7. One CC to THE DEPUTY SOLICITOR GENERAL OF INDIA [OPUC]
8. Two CD Copies

PMK
BS
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HIGH COURT

DATED:05/02/2026

HIGH COURT FOR THE STATE OF TELANGANA
28 FEB 2026
★ DESPATCHED ★

ORDER

WP.No.19872 of 2025

DISPOSING OF THE WRIT PETITION

WITHOUT COSTS

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NT
18/2/26