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

THURSDAY,THE TWENTY SIXTH 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: 5909 OF 2026

Between:

M/s. Greentek India Limited, Rep. by its Managing Director, Mr. Satya Kiran Gannarapu, Plot No.8, Lepakshi Colony, West Marredpally, Hyderabad-500 026

...PETITIONER

AND

1. Additional Commissioner of Central Tax (Appeals-II), Hyderabad GST Commissionerate. 7th Floor, GST Bhavan, L.B. Stadium Road, Basheerbagh, Hyderabad, TG-500 004
2. Assistant Commissioner of Central Tax, Begumpet Division, Secunderabad GST Commissionerate. 3rd Floor, 3A-3B, Plot No.1-8-382, Queen's Plaza, SP Road, Secunderabad, TG-500 003
3. Assistant Commissioner of Central Tax, Hyderabad-II Audit Commissionerate. 1-98/B/20 and 21, Sanvi Yamuna Pride, Krithika Layout, Madhapur, Hyderabad, TG-500 081.
4. State of Telangana, Rep. by its Principal Secretary to Government, Revenue (CT-II) Department. Secretariat, Hyderabad
5. Union of India, Rep. by its Principal Secretary, Government of India, Ministry of Finance, 3rd Floor, Jeevan Deep Building, Sansad Marg. New Delhi-110 001
6. Kotak Mahindra Bank Limited, Rep. by its Branch Manager, 171, T. Subbarami Reddy Complex, S.P.Road. Secunderabad, TG-500 003.

...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 setting aside the appellate order dated 30.09.2024 for being in gross violation of principles of natural justice, contrary to Section 50 of the GST Act and direct the 1st Respondent to restore Appeal No. AD360324010210Y and decide the same on merits without insisting on payment of interest on the admitted tax paid through utilization of input tax credit from its Electronic Credit Ledger

IA 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 grant stay of all further proceedings pursuant to the adjudication order dated 8.12.2023 passed by the 2nd Respondent as confirmed in Order-In-Appeal dated 30.9.2024 passed by the 1st Respondent, pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship. Hyderabad

IA 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 grant interim suspension of the bank attachment notice dated 29.12.2025 issued by the 2nd Respondent to the 6th Respondent in Form GST DRC-13 pursuant to the order-in-original dated 8.12.2023 passed by the 2nd Respondent, pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: SRI. KARTHIK RAMANA PUTTAMREDDY

Counsel for the Respondent Nos. 1to3: SRI DOMINIC FERNANDES (senior standing counsel for CBIC)

Counsel for the Respondent No.4: GP FOR REVENUE

Counsel for the Respondent No.5: SRI N. BHUJANGA RAO, DY.SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.6:--
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. 5909 of 2026

DATED : 26.02.2026

Between:

M/s. Greentek India Limited

... Petitioner

AND

Additional Commissioner of Central Tax (Appeals-II), Hyderabad GST Commissionerate, Hyderabad and five others

... Respondents

ORDER:

Sri P. Karthik Ramana, learned counsel appears for petitioner.

Sri Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC) appears for respondent Nos.1 to 3.

2. The impugned Order-In-Appeal holds the appeal invalid as per Section 107(6) of the Central Goods and Services Tax Act, 2017 (for short 'the Act'), and therefore, it has not been admitted.

3. Learned counsel for the petitioner submits that the learned Goods and Services Tax Appellate Tribunal was not constituted. Moreover, the appeal period was not over to preclude the petitioner to invoke the writ jurisdiction. He submits that the petitioner had paid the admitted demand of Rs.1,80,523/- and penalty of the same amount by debiting the Electronic Credit Ledger against the total demand of Rs.22,72,839/-. The petitioner preferred the appeal to contest the balance amount. The appellate authority however referred to Section 107(6) of the Act which provides that no appeal shall be filed unless the appellant had paid in full, such part of the amount of tax, interest, fine, fee and penalty arising from the impugned order as is admitted by him, whereas, in this case, the interest component has not been paid.

4. In this Writ Petition, the petitioner takes a plea that since the tax component for filing the appeal was paid through Electronic Credit Ledger in terms of proviso to Section 51 of the Act, interest is only payable on that portion of tax which is paid by debiting the Electronic Cash Ledger and not on the

portion paid through input tax through the Electronic Credit Ledger. He submits that if the matter is remanded, the petitioner would pay the interest component in accordance with Section 107(6) of the Act through Electronic Cash Ledger.

5. Learned counsel for CGST has opposed the proposition by placing reliance upon the proviso to Section 50(1) of the Act to submit that the interest portion of the tax could be paid by debiting the Electronic Cash Ledger only.

6. Upon hearing the learned counsel for the parties, we are of the view that the matter deserves to be remanded to the appellate authority to consider the appeal on merits on the undertaking of the petitioner to pay the interest component by debiting the Electronic Cash Ledger which appears to be in the consonance with Sub-sections (3) and (4) of Section 49 of the Act, within a week from today. If the interest is paid within the week, the appeal would be revived. The notice dated 29.12.2025 in FORM GST DRC-13 is set aside.

Accordingly, the instant Writ Petition is disposed of. There shall be no order as to costs.

Miscellaneous applications, if any pending, shall stand closed.

SD/-A. SRINIVASA REDDY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Additional Commissioner of Central Tax (Appeals-II), Hyderabad GST Commissionerate. 7th Floor, GST Bhavan, L.B. Stadium Road, Basheerbagh, Hyderabad, TG-500 004
2. The Assistant Commissioner of Central Tax, Begumpet Division, Secunderabad GST Commissionerate. 3rd Floor, 3A-3B, Plot No.1-8-382, Queen's Plaza, SP Road, Secunderabad, TG-500 003
3. The Assistant Commissioner of Central Tax, Hyderabad-II Audit Commissionerate. 1-98/B/20 and 21, Sanvi Yamuna Pride, Krithika Layout, Madhapur, Hyderabad, TG-500 081.
4. The Principal Secretary to Government, Revenue (CT-II) Department. Secretariat, Hyderabad
5. The Principal Secretary, Union of India, Government of India, Ministry of Finance, 3rd Floor, Jeevan Deep Building, Sansad Marg. New Delhi-110 001
6. One CC to SRI. KARTHIK RAMANA PUTTAMREDDY, Advocate [OPUC]
7. One CC to SRI. DOMINIC FERNANDES (senior standing counsel for CBIC) [OPUC]
8. Two CCs to GP FOR REVENUE High Court for the State of Telangana, at Hyderabad [OUT]
9. One CC to SRI. N. BHUJANGA RAO, DY.SOLICITOR GENERAL OF INDIA[OPUC]
10. Two CD Copies

B M
BS

HIGH COURT

DATED:26/02/2026

HIGH COURT FOR THE STATE OF TELANGANA
25 MAR 2026
DESPATCHED

ORDER

WP.No.5909 of 2026

DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

13 copies
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18/3/26