

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

THURSDAY, THE SECOND DAY OF JULY
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: 20435 OF 2026

Between:

M/s. Cherukupally Agro Products Private Limited, A Company incorporated under the Companies Act, 2013, Having its registered office at Sy no.2 and 3/A, Raichur Road, Kodur, Mahabubnagar -509001, Telangana, Represented by its Managing Director and Authorized Signatory, Bhasker Cherukupally, Chrukupally, S/o C.Balingaiah, aged about 59 years.

...PETITIONER

AND

1. The State of Telangana, Rep. by its Principal Secretary, Commercial Taxes Department, Secretariat, Hyderabad.
2. The Principal Commissioner of Central Tax, Rangareddy GST Commissionerate, Hyderabad.
3. The Additional Commissioner (Appeals-I), OPP.L.B.Stadium, Basheerbagh, Hyderabad-500004.
4. The Assistant Commissioner of Central Tax, H.No.10-6-40/101/2, Srinivassa colony Mahabubnagar GST Division, Mahabubnagar-509001.
5. The Deputy Commissioner (Enforcement), State GST, Nampally, Hyderabad.
6. The Deputy Director, DGGI, Ballari Regional Unit, Akshaya Towers, 2nd Floor, OPP. Gandhi Nagar Market, Gandhi Nagar Main Road, above SBI Bank, Ballari-583 103.

...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, direction, or Order, more particularly one in the nature of Writ of Mandamus declaring the action of the respondents in dismissing the appeal as Appeal is not allowed vide, Order-in-Appeal No.98/2025-RR-GST-ADC, dated 30-07-2025 preferred against Order-in Original No.20/2024-25/GST/Adjn,

dated. 29-11-2024 imposing interest Under Section 50 of the CGST Act, 2017/TGST Act,2017 read with Section 20 of the IGST Act,2017 and order of recovery and penalty of Rs.1,97,81,360/- including IGST,CGST and SGST under Section 74 of CGST Act/TGST Act. 2017 read with section 20 of the IGST Act,2017 and order of recovery is highly illegal and unjustified without jurisdiction violative of Section 6(2)(b), Articles 14 and 265 of the Constitution of India, with a direction to the respondents not to recovery of interest Under Section 50 of the CGST Act, 2017/TGST Act, 2017 read with Section 20 of the IGST Act, 2017 and order of recovery and penalty of Rs.1,97,81,360/- including IGST,CGST and SGST under Section 74 of CGST Act/TGST Act, 2017 read with section 20 of the IGST Act, 2017 and order of recovery.

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 suspend the operation of the order -in-Appeal No.98/2025-RR-GST-ADC, dated 30-07-2025 preferred against Order-in-Original No.20/2024- 25/GST/Adjn, dated 29-11-2024 imposing interest Under Section 50 of the CGST Act. 2017/TGST Act,2017 read with Section 20 of the IGST. Act, 2017 and order of recovery and penalty of Rs.1,97,81,360/- including IGST, CGST and SGST under Section 74 of CGST Act/TGST Act, 2017 read with section 20 of the IGST Act, 2017 and order of recovery.

Counsel for the Petitioner: SRI M.V.S.SAI KUMAR

Counsel for the Respondent No.1: GP FOR COMMERCIAL TAX

**Counsel for the Respondent Nos.2 TO 6: SRI DOMINIC FERNANDES, SENIOR
SC FOR 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.20435 of 2026

Dated:02.07.2026

Between:

M/s. Cherukupally Agro Products Private Limited.

...Petitioner

and

The State of Telangana,
Rep. by its Principal Secretary,
Commercial Taxes Department, Secretariat,
Hyderabad,
and 5 others.

...Respondents

ORDER:

Learned counsel Sri M.V.S.Sai Kumar appears for the petitioner.

Sri Dominic Fernandes, learned Senior Standing Counsel for
Central Board of Indirect Taxes and Customs, appears for respondents
No.2 to 6.

2. The petitioner has assailed the order-in-appeal dated 30.07.2025
by which the appeal preferred by the petitioner against the order-in-
original dated 29.11.2024 was dismissed.

3. The petitioner has taken several grounds of challenge to the impugned order-in-appeal. However, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs appearing for respondents No.2 to 6 submits that against the impugned order-in-appeal, the petitioner has a remedy of appeal before the Goods and Services Tax Appellate Tribunal which can be filed before 31.07.2026, as per the latest Notification dated 30.06.2026 issued by the Department of Revenue, Ministry of Finance, Government of India.

4. In that view of the matter, without going into the merits of the case, as the petitioner has an effective remedy of appeal against the impugned order-in-appeal, the writ petition is disposed of with liberty to the petitioner to approach the Goods and Services Tax Appellate Tribunal within the stipulated period for filing the appeal with statutory pre-deposit. There shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

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

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SECTION OFFICER

To

1. The Principal Secretary, Commercial Taxes Department, Secretariat, Hyderabad, State of Telangana.
2. The Principal Commissioner of Central Tax, Rangareddy GST Commissionerate, Hyderabad.
3. The Additional Commissioner (Appeals-I), OPP.L.B.Stadium, Basheerbagh, Hyderabad-500004.

4. The Assistant Commissioner of Central Tax, H.No.10-6-40/101/2, Srinivassa colony Mahabubnagar GST Division, Mahabubnagar-509001.
5. The Deputy Commissioner (Enforcement), State GST, Nampally, Hyderabad.
6. The Deputy Director, DGGI, Ballari Regional Unit, Akshaya Towers, 2nd Floor, OPP. Gandhi Nagar Market, Gandhi Nagar Main Road, above SBI Bank, Ballari-583 103.
7. One CC to SRI M.V.S.SAI KUMAR, Advocate [OPUC]
8. Two CCs to GP FOR COMMERCIAL TAX, High Court for the State of Telangana, at Hyderabad. [OUT]
9. One CC to SRI DOMINIC FERNANDES, SENIOR SC FOR CBIC [OPUC]
10. Two CD Copies

PSK.

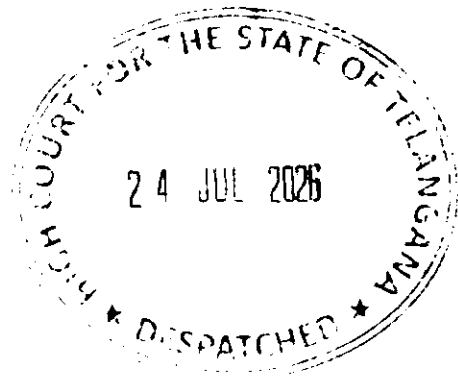
TKS



HIGH COURT

DATED: 02/07/2026

**ORDER
WP.No.20435 of 2026**



**DISPOSING OF THE WRIT PETITION
WITHOUT COSTS.**

(13)
NT
14/7/26