

IN THE HIGH COURT FOR THE STATE OF TELANGANA

**AT HYDERABAD
(Special Original Jurisdiction)**

**THURSDAY, THE NINTH 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: 21553 OF 2026

Between:

M/s. Nishka Packaging, 1/2/4C, Habeeb Complex, Fathenagar, Hyderabad, Rangareddy, Telangana - 500018 Rep. by its Proprietor, Sri.Paresh Aggarwal, S/o.Late Dharmvir Aggarwal, Aged about 50Years.

...PETITIONER

AND

1. The Appellate Joint Commissioner, Hyderabad Rural Division, Hyderabad.
2. The Assistant Commissioner, (State Taxes) Ferozguda, Hyderabad Rural Division, Hyderabad, Telangana.
3. State of Telangana, Rep by its Principal Secretary, Revenue (CT) Department, Secretariat Building, Saifabad, Hyderabad, Telangana
4. Union of India, Represented by its Secretary, Ministry of Finance, Department of Revenue, 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 an appropriate Writ, Order or direction preferably a Writ in the nature of Writ of MANDAMUS declaring the action of the 1st Respondent in passing the order in ARN. AD360125005018L in Ref No. ZD360625012661K dated 13-06-2025 rejecting the appeal filed by the Petitioner obeying the orders of this Honble Court passed in W.P.No.2123/2024 reported in (2025) DATED 02/01/2025, 139GSTR657 as illegal,

arbitrary, unjust, improper, unethical, contrary to the provisions of the CGST Act and rules and passed in utter violation of the principles of natural justice, and without authority of law and jurisdiction, violative of articles 14, 19(1)(g), 21, 265 and 300A of Constitution of India and consequently to set aside the appeal orders and take suitable action against the 1st Respondent for disobeying the orders of this Honble Court.

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 the disputed balance amount of Rs.16,72,076/- pending disposal of the writ petition.

Counsel for the Petitioner: SRI. M V J K KUMAR

**Counsel for the Respondents No 1 To 3: SRI SWAROOP OORILLA,
SPECIAL GOVT PLEADER FOR STATE TAX**

Counsel for the Respondent No.4: SC FOR CENTRAL GOVERNMENT

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.21553 of 2026

Dated:09.07.2026

Between:

M/s. Nishka Packaging

...Petitioner

and

The Appellate Joint Commissioner,
Hyderabad Rural Division,
Hyderabad,
and 3 others.

...Respondents

ORDER:

Learned counsel Sri M.V.J.K.Kumar appears for the petitioner.

Sri Swaroop Oorilla, learned Special Government Pleader for
State Tax, appears for respondents No.1 to 3.

2. Heard the learned counsel for the parties.

3. A batch of writ petitions led by W.P.No.1154 of 2024 were
decided by a Coordinate Bench of this court vide judgment dated

02.01.2025, including W.P.No.34094 of 2024 preferred by the present petitioner assailing the adjudication order dated 23.12.2023 for the tax period July 2017 to March 2018, as being barred by limitation. The learned Coordinate Bench of this court held in favour of the revenue on the point of limitation taking into account the COVID delays and the order passed in *Suo motu* W.P (Civil) No.3 of 2020. While disposing of the writ petitions, liberty was reserved with the petitioners to avail the remedy of appeal within 45 days before the appellate authority, who was directed to consider and decide the appeal on merits and not to throw it on the ground of limitation. The petitioner, who had suffered the adjudication proceedings dated 23.12.2023 preferred an appeal on 11.01.2025 i.e., before the expiry of 45 days period. Though the petitioner took the ground in its memo of appeal about the observations of the court at paragraph 121 of the judgment in W.P.No 1154 of 2024 and batch, dated 02.01.2025, but the appellate authority dismissed it on the ground of delay and as being beyond the prescribed period of limitation provided under Sections 107(1) and 107(4) of the Telangana Goods and Services Tax Act, 2017/Central Goods and Services Tax Act, 2017. The petitioner has assailed the said order of the appellate authority dated 13.06.2025 in the present writ proceedings.

4. We have considered the submissions of the learned counsel for the parties on this limited point.

5. In the facts and circumstances taken note above, we are of the view that the rejection of appeal on the ground of limitation was not proper in the eye of law, as the appeal was preferred within the period of 45 days from the date of the judgment dated 02.01.2025 in W.P.No.1154 of 2024 and batch.

6. Accordingly, the impugned order in appeal dated 13.06.2025 is set aside and the matter is restored to the file of the appellate authority for taking a fresh decision in accordance with law.

7. The writ petition is disposed of accordingly. There shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

//TRUE COPY//

**SD/- A. JAYASREE
ASSISTANT REGISTRAR**

SECTION OFFICER

To,

1. The Appellate Joint Commissioner, Hyderabad Rural Division, Hyderabad.
2. The Assistant Commissioner, (State Taxes) Ferozguda, Hyderabad Rural Division, Hyderabad, Telangana.
3. The Principal Secretary, Revenue (CT) Department, State of Telangana, Secretariat Building, Saifabad, Hyderabad, Telangana
4. The Secretary, Ministry of Finance, Department of Revenue, Union of India, NEW DELHI - 110001.
5. One CC to SRI. M V J K KUMAR, Advocate [OPUC]

6. Two CCs To SRI SWAROOP OORILLA, SPECIAL GOVT PLEADER FOR
STATE TAX, High Court for the State of Telangana At Hyderabad. [OUT]

7. One CC to SRI BHUJANGA RAO STANDING COUNSEL FOR CENTRAL
GOVERNMENT OPUC]

8. Two CD Copies

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GJP

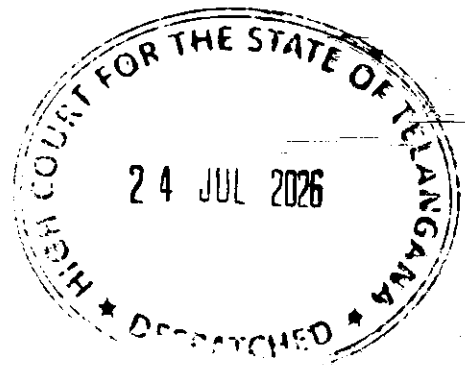


HIGH COURT

DATED: 09/07/2026

ORDER

WP.No.21553 of 2026



**DISPOSING OF THE WRIT PETITION
WITHOUT COSTS**

⑪ NT
21/7/26