[3488]

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

TUESDAY, THE TWENTY FIRST 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: 21339 OF 2026

Between:

M/s. Hyatt Iron and Steels Private Limited, Rep. by its Director, Sri Shaik Mohd. Abdul Jabbar, Office- 1-4-743/744/A, Bholakpur, Musheerabad, Hyderabad, Telangana - 500 080, Telangana. GSTIN-36AAFCH8732A1ZS

...PETITIONER

AND

1. Union of India, Rep. by its Secretary Ministry of Finance, Department of Revenue, North Block, New Delhi - 110 001.
2. The Commissioner of Customs and Central Tax (Appeals-II), 7th Floor, GST Bhavan, L.B. Stadium Road. Basheerbagh, Hyderabad, Telangana - 500 004.
3. The Commissioner of Central Tax and Customs, Secunderabad GST Commissionerate. GST Bhavan, L.B. Stadium Road_ Basheerbagh, Hyderabad - 500 004.
4. The Joint Commissioner of Central Tax., Secunderabad GST Commissionerate, GST Bhavan, L.B. Stadium Road, Basheerbagh, Hyderabad - 500 004.

...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 Direction, more particularly one in the nature of Writ of Mandamus declaring the action of the 2nd respondent in passing the Order-in-Appeal No. HYD-GST-SC-APP2-253-2025-26 dated 12-11-2025 rejecting the appeal filed by the petitioner Appeal No.AD3611240057511 only on the ground that discharge of pre-deposit amount of 10 percentage equal to the tax disputed under Section 107(6) of the CGST Act, 2017 by way of debit of the Electronic Credit Ledger is not valid mode of payment thereby confirming the Order-in-Original No. 105/2024-25- SEC-AD.TN-JC(GST) dated 20-08-2024 passed by the 3rd respondent as illegal, perverse, without jurisdiction and is in violation of the principles of natural justice and consequently set aside the Order-in-Appeal No. HYD-GST-SC-APP2-253-2025-26 dated 12-11-2025 passed by the tad respondent and direct the 2nd Respondent to admit and decide the Petitioners Appeal No.AD361124005751l on its merits in accordance with law within a time-bound period to be fixed by this Honorable 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 grant stay of all further proceedings pursuant to the impugned Order-in-Appeal No. HYD-GST-SC-APP2-253-2025-26 dated 12-11-2025 and the impugned Order-in-Original No. 105/2024-25- SEC-AD.TN-JC(GST) dated 20-08-2024failing which the Petitioner will be put to grave and irreparable loss, hardship and prejudice incapable of being compensated in money.

Counsel for the Petitioner: SRI SIMHADRI VENKATA BHARADWAJA
Counsel for the Respondent No.1: SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA
Counsel for the Respondent Nos.2 TO 4: 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.21339 of 2026

Dated: 21.07.2026

Between:

M/s. Hyatt Iron & Steels Private Limited,
Rep. by its Director, Sri Shaik Mohd. Abdul Jabbar,
Musheerabad, Hyderabad, Telangana

... Petitioner

AND

Union of India,
Rep. by its Secretary Ministry of Finance,
Department of Revenue,
North Block, New Delhi-110 001 and 3 others

... Respondents

ORDER:

Heard Mr. Simhadri Venkata Bharadwaja, learned counsel for the petitioner and Mr. Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC), for respondent Nos.2 to 4.

2. By order dated 12.11.2025, the appeal under Section 107(1) of the Central Goods and Services Tax Act, 2017 (for short 'the CGST Act'), against the order-in-original dated 20.08.2024 for the tax period September, 2021 to June, 2023, has been rejected for non-payment of

mandated pre-deposit of 10% of the disputed amount as per Section 107(6) of the CGST Act. Petitioner, being aggrieved by the same, has preferred this Writ Petition.

3. After some arguments, learned counsel for the petitioner submits that if the matter is remanded to the appellate authority, petitioner would duly make the necessary pre-deposit of 10% of the disputed amount as per law, so that the appeal can be heard on merits.

4. From a perusal of the impugned order-in-appeal, it appears that the said appeal was dismissed on the ground of non-payment of the mandated pre-deposit of 10% of the disputed amount, without getting into the merits of the case of the petitioner.

5. Learned Senior Standing Counsel for CBIC submits that if this Court is inclined to remand the matter, petitioner be directed to make the mandated pre-deposit of 10% of the disputed amount for maintainability of the appeal as per the provisions of Section 107(6) of the CGST Act.

6. Having regard to the facts and circumstances noted above, since the appeal has been dismissed only on the ground of non-payment of mandated pre-deposit of 10% of the disputed amount, liberty is granted

to the petitioner to make the pre-deposit for hearing of the appeal on merits.

7. Accordingly, the impugned order-in-appeal dated 12.11.2025 is set aside. Let the mandated pre-deposit of 10% of the disputed amount be made within a period of two weeks from today. If such pre-deposit is made, the appellate authority would consider the appeal on merits in accordance with law.

8. The Writ Petition is accordingly disposed of. There shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

SD/- A .JAYASREE
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Secretary, Union of India, Ministry of Finance, Department of Revenue, North Block, New Delhi - 110 001.
2. The Commissioner of Customs and Central Tax (Appeals-II), 7th Floor, GST Bhavan, L.B. Stadium Road. Basheerbagh, Hyderabad, Telangana - 500 004.
3. The Commissioner of Central Tax and Customs, Secunderabad GST Commissionerate. GST Bhavan, L.B. Stadium Road, Basheerbagh, Hyderabad - 500 004.
4. The Joint Commissioner of Central Tax., Secunderabad GST Commissionerate, GST Bhavan, L.B. Stadium Road, Basheerbagh, Hyderabad - 500 004.
5. One CC to SRI SIMHADRI VENKATA BHARADWAJA, Advocate [OPUC]
6. One CC to SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA [OPUC]
7. One CC to SRI DOMINIC FERNANDES, SENIOR SC FOR CBIC [OPUC]
8. Two CD Copies

PSK.
TKS

HIGH COURT

DATED: 21/07/2026

ORDER
WP.No.21339 of 2026

HIGH COURT FOR THE STATE OF TELANGANA
17 AUG 2026
★ DESPATCHED ★

DISPOSING OF THE WRIT PETITION

WITHOUT COSTS.

10 NT
12/8/26