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

THURSDAY, THE THIRTEENTH DAY OF AUGUST
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: 23889 OF 2026

Between:

M/S. INFOSYS BPM LTD.,, 2ND FLOOR, C/O INFOSYS LIMITED, BUILDING NO. 7, 10, INFOSYS BPM STP UNIT, LINGAMPALLY, MANIKONDA VILLAGE, SURVEY NO. 210, HYDERABAD, RANGAREDDY, TELANGANA - 500032 Represented by its SantoshHatwarTekkatte

...PETITIONER

AND

1. THE ADDITIONAL COMMISSIONER OF CENTRAL TAX, RANGA REDDY GST COMMISSIONERATE, GST BHAWAN, H. NO. 1-98/7/43, VIP HILLS, JAI HIND ENCLAVE, MADHAPUR, HYDERABAD - 500 081
2. THE ADDITIONALCOMMISSIONER OF CENTRAL TAX (APPEALS-I), HYDERABAD COMMISSIONERATE, 7TH FLOOR, GST BHAWAN, L.B. STADIUM ROAD, BASHEERBAGH, HYDERABAD - 500 004
3. THE DEPUTY COMMISSIONER OF CENTRAL TAX, GACHIBOWLI DIVISION, SERENE HEIGHTS, ABOVE RATNADEEP SUPER MARKET, HUMAYAN NAGAR, MASABTANK, HYDERABAD - 500 028
4. UNION OF INDIA,, REPRESENTED BY ITS SECRETARY, MINISTRY OF FINANCE, DEPARTMENT OF REVENUE, NORTH BLOCK, NEW DELHI - 100 001

...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 particularly one in the nature WRIT OF MANDAMUS: a) setting aside of the Order-In-Original No.16/2026-27-Adjn-ADC-(GST) dated 29.05.2026 passed by the Respondent No.1 under Section 73 of the CGST Act, confirming the demand of erroneous refund sanctioned amounting to Rs. 19,47,35,590/-, along with applicable interest and penalty b)direct the Respondent No.2 to serve a copy of the Order-In-Appeal No. HYD-GST-RRC-APP1-019-24-25-GST dated 30.04.2024 (which has not been received till date) to the Petitioner.

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 direct the Respondent No.1 to stay all further proceedings arising out of the Impugned Order-In-Original No.16/2026- 27-Adjn-ADC-(GST) dated 29.05.2026.

Counsel for the Petitioner: MR. RAVI RAGHAVAN, REP. FOR MR. LAKSHMI KUMARAN SRIDHARAN

Counsel for the Respondent Nos. 1 to 3: MS. BOKARO SAPNA REDDY, SENIOR S.C. FOR CBIC

Counsel for the Respondent No.4: MR. M. VIJAY KUMAR

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.23889 OF 2026

DATED: 13.08.2026

Between:

M/s. Infosys BPM Limited

... Petitioner

AND

The Additional Commissioner of Central Tax,
Ranga Reddy GST Commissionerate, GST Bhawan,
H.No.1-98/7/43, VIP Hills,
Jai Hind Enclave, Madhapur, Hyderabad-500 081
and 3 others

... Respondents

ORDER:

Heard Mr. Ravi Raghavan, learned counsel representing Mr. Lakshmi Kumaran Sridharan, learned counsel for the petitioner, in virtual mode and Ms. Bokaro Sapna Reddy, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC), appearing for respondent Nos.1 to 3.

2. The grievance of the petitioner is captured in the order dated 23.07.2026, which reads as under:

> "The refund was sanctioned to a tune of Rs.19,47,35,590/- by Form GST RFD-06 on 14.06.2023 pertaining to period April, 2021 to March, 2022 against which the department preferred an appeal. However, without serving

> any copy of the appeal papers. the appeal was decided *ex parte* on 30.04.2024. copy of which has not yet been served upon the petitioner. Petitioner still has a remedy to prefer an appeal under Section 112 of the Central Goods and Services Tax Act, 2017 before the learned Goods and Services Tax Appellate Tribunal (GSTAT) and has been asking a copy of the order-in-appeal. Meanwhile, by proceedings in show cause notice dated 25.02.2026, the respondents have sought to recover the amount originally sanctioned by order-in-original dated 29.05.2026 along with Form GST DRC-07."

3. The cut-off date for filing an appeal before the Goods and Services Tax Appellate Tribunal (for short, 'GSTAT') against an order-in-appeal, preferred during such period, was 31.07.2026, as per the Notification dated 30.06.2026 issued by the Department of Revenue, Ministry of Finance, Government of India.

4. Petitioner's refrain is that the order-in-appeal dated 30.04.2024 was neither served upon it nor uploaded on the common portal. Therefore, the petitioner has been precluded from preferring an appeal within the time prescribed.

5. Learned counsel for the petitioner submits that when the instant Writ Petition was preferred, time limit for filing the appeal has not expired. Therefore, liberty be granted to the petitioner to prefer an appeal within a period of three weeks with an observation that the delay, if any, may be condoned by the GSTAT taking into account the pendency of the instant Writ Petition. He submits that a copy of the

order-in-appeal may be made available to the petitioner for preferring the appeal.

6. Learned Senior Standing Counsel for CBIC submits that though it is a matter of verification whether the order-in-appeal was uploaded in the common portal or not, if the petitioner approaches the authority concerned, the same would be made available within a week, so as to enable the petitioner to file an appeal under Section 112 of the Central Goods and Services Tax Act, 2017 (for short, 'the Act').

7. Having regard to the limited facts and the grievance placed by the petitioner, let the petitioner make a formal application manually by tomorrow to the appellate authority to provide a copy of the order-in-appeal dated 30.04.2024. On such application being made, let a copy of the order-in-appeal be provided to the petitioner within a period of one week. Petitioner is allowed liberty to prefer an appeal before the GSTAT within a period of three weeks from today with statutory pre-deposit and a delay condonation application. In case, the appeal is filed within the said period with statutory pre-deposit, as per the provisions of Section 112(8) of the Act, the impugned demand would be in abeyance.

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

Miscellaneous applications, if any pending, shall stand closed.

SD/- M. OSMAN ALI BAIG
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. THE ADDITIONAL COMMISSIONER OF CENTRAL TAX, RANGA REDDY GST COMMISSIONERATE, GST BHAWAN, H. NO. 1-98/7/43, VIP HILLS, JAI HIND ENCLAVE, MADHAPUR, HYDERABAD - 500 081
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4. THE SECRETARY, UNION OF INDIA,, MINISTRY OF FINANCE, DEPARTMENT OF REVENUE, NORTH BLOCK, NEW DELHI - 100 001
5. One CC to SRI LAKSHMI KUMARAN SRIDHARAN, Advocate [OPUC]
6. One CC to MS. BOKARO SAPNA REDDY, SENIOR S.C. FOR CBIC [OPUC]
7. One CC to MR. M. VIJAY KUMAR, Advocate [OPUC]
8. Two CD Copies

AGK
TKS

HIGH COURT

DATED: 13/08/2026

ORDER
WP.No.23889 of 2026

DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

10 NT
21/8/26.