

**IN THE HIGH COURT OF JUDICATURE AT HYDERABAD
FOR THE STATE OF TELANGANA AND THE STATE OF ANDHRA
PRADESH**

Delivered on: 24-04-2017

Coram:

**The Honourable Mr. Justice V.RAMASUBRAMANIAN
and
The Honourable Ms. Justice J.UMA DEVI**

Writ Petition No.14211 of 2017

Between:

M/s. CMR Transport Contractor Company Pvt. Ltd.,
Represented by its Managing Director, Ch. Mallikarjuna
Rao, S/o late Jamalaiah, Hindu, aged about 64 years,
Occ: Business, R/o D.No.54-18-3/4, Sivapuram Colony,
Vijayawada, Krishna District.

... Petitioner

Vs.

1. The Commissioner of Customs, Central Excise,
And Service Tax (Vizag, Appeal-II), 2nd Floor,
Central Revenue Building, Kannavari Thota,
Guntur, Guntur District, A.P.
2. The Assistant Commissioner, Service Tax Division,
Guntur Commissionerate, Central Revenue
Building, M.G. Road, Vijayawada, A.P.

.. Respondents

For Petitioner : Mr. P.R. Prasad

For Respondents : Mr. B. Narasimha Sarma, learned
Special standing counsel
counsel for the Department

HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

HON'BLE MS. JUSTICE J. UMA DEVI

Writ Petition No.14211 of 2017

ORDER: (V. Ramasubramanian, J)

The petitioner has come up with the present writ petition seeking a very strange prayer, to direct the Appellate Commissioner to decide their preliminary objections before finally disposing of the appeal.

2. Heard Mr. P.R. Prasad, learned counsel for the petitioner. Mr. B. Narasimha Sarma, learned special standing counsel takes notice for the respondents.

3. As a matter of fact, the petitioner was granted a fresh lease of life by virtue of an order dated 06-02-2017 passed in W.P.No.3929 of 2017. Para-5 of the said order reads as follows:

“Therefore, the writ petition is disposed of permitting the petitioner to file a statutory appeal as against the impugned order. The Registry is directed to return the original order. If there is any small delay in the petitioner filing an appeal, the same may be condoned. The Appellate Authority shall dispose of the appeal or at least the stay petition filed by the petitioner in the Appeal No.01/2016/G-ST, dated 16.02.2016, within a period of four weeks from the date of receipt of a copy of this order. There shall be no order as to costs. Pending miscellaneous applications, if any, in this writ petition, shall stand closed.”

4. Pursuant to the aforesaid order, the 1st respondent has issued an intimation of personal hearing. Immediately, the petitioner has come up with the present writ petition seeking a direction to the 1st respondent to take up their preliminary objections.

5. There is no question of preliminary objections being dealt with separately. If this prayer is to be granted, then we may have to recall our earlier order passed in the previous writ petition.

Therefore, the writ petition is dismissed. It is open to the petitioner to raise all objections at the time of final hearing of the appeal.

As a sequel thereto, miscellaneous petitions, if any, pending shall stand closed.

V. RAMASUBRAMANIAN, J

J. UMA DEVI, J

Date: 24-04-2017

Ksn

