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

MONDAY, THE TWENTY SECOND DAY OF DECEMBER
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HON'BLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH
AND
THE HON'BLE SRI JUSTICE G.M. MOHIUDDIN

WRIT PETITION NO: 39245 OF 2025

Between:

M/s. Broad Minds Infra Private Limited, Represented by its Managing Director Shri Bhanu Satya Kiran Gurram, D.No. 1-68/22, Plot No.53, Flat No.101, Sai Balaji Apartments, Arunodaya Colony, Near: Bank of Baroda, Madhapur, Hyderabad, Telangana-500081.

...PETITIONER

AND

1. Union of India, Represented by its Secretary, Ministry of Finance, Department of Revenue, North Block, New Delhi - 110 001.
2. The Principal Commissioner of Central Tax, Hyderabad GST Commissionerate, GST Bhavan, L.B. Stadium Road, Basheerbagh, Hyderabad - 500 004.
3. The Assistant Commissioner of Central Tax (GST), Banjara Hills Division, 3rd Floor, Amiso Plaza, Road No.12, Banjara Hills, Hyderabad - 500 034.
4. The Superintendent of Central Tax GST Department, Yousufguda Range, Amiso Plaza, 2nd Floor, Road No.12, Banjara Hills, Hyderabad - 500 034.

...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 in the nature of Mandamus or Prohibition, or any other appropriate writ, order, or direction, quashing and setting aside the Impugned Order-in-Original No. 136/2024-25/GST/BHD dated 16.12.2024 passed by the 3rd Respondent as being illegal, arbitrary, and passed in violation of the principles of natural justice and restraining the Respondents, their servants, agents, or

subordinates from taking any coercive steps, including but not limited to attachment of bank accounts or property, for the recovery of the amounts demanded under the Impugned Order dated 16.12.2024 Grant liberty to the Petitioner to file a statutory appeal against the Impugned Order before the appropriate appellate authority, and direct the appellate authority to entertain the same without raising an objection as to limitation, by considering the date of knowledge (01.12.2025) as the date of communication of the order.

IA NO: 1 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to grant an interim stay of all further proceedings and coercive recovery actions initiated by the Respondents pursuant to the Impugned Order-in-Original No. 136/2024-25/GST/BHD dated 16.12.2024, pending the hearing and final disposal of this Writ Petition.

Counsel for the Petitioner: SRI M.UMA SHANKAR

Counsel for the Respondent No.1: SRI N. BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA

Counsel for the Respondent Nos.2 to 4: SRI D. RAGHAVENDAR RAO,SENIOR S.C. FOR CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS (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.39245 of 2025

Dated:22.12.2025

Between:

M/s. Broad Minds Infra Private Limited.

...Petitioner

and

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

...Respondents

ORDER:

Learned counsel Sri M.Uma Shankar appears for the petitioner.

Sri D.Raghavendar Rao, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC), appears for respondents No.2 to 4.

2. The instant writ petition has been preferred against the order-in-original dated 16.12.2024 passed under Section 74 of the Central Goods and Services Tax Act, 2017, for the tax period 2020-2021 imposing tax, penalty and interest.

3. Learned counsel for the petitioner, after some arguments, seeks liberty to the petitioner to prefer an appeal against the impugned order-in-original dated 16.12.2024. He submits that some delay might have been occurred in approaching the appellate authority and therefore, the appellate authority may be directed to consider it sympathetically.

4. Learned Senior Standing Counsel for CBIC submits that the appeal is barred by considerable delay as the impugned order-in-original is dated 16.12.2024. However, he submits that it is up to the petitioner to prefer an appeal and explain the grounds of delay, if any, before the appellate authority.

5. However, upon hearing the learned counsel for the parties, since the petitioner seeks liberty to prefer an appeal, we do not wish to comment on the merits of the contentions raised by the parties.

6. Therefore, the petitioner is at liberty to approach the learned appellate authority within two (2) weeks, with statutory deposit and also

an application for condonation of delay which may be considered in accordance with law. The petitioner is at liberty to take all grounds in law and on facts before the appellate authority.

7. The instant writ petition is accordingly disposed of with the aforesaid liberty. There shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

SD/-L. VIJAYA LAXMI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Secretary, Ministry of Finance, Department of Revenue, Union of India, North Block, New Delhi - 110 001.
2. The Principal Commissioner of Central Tax, Hyderabad GST Commissionerate, GST Bhavan, L.B. Stadium Road, Basheerbagh, Hyderabad - 500 004.
3. The Assistant Commissioner of Central Tax (GST), Banjara Hills Division, 3rd Floor, Amiso Plaza, Road No.12, Banjara Hills, Hyderabad - 500 034.
4. The Superintendent of Central Tax GST Department, Yousufguda Range, Amiso Plaza, 2nd Floor, Road No.12, Banjara Hills, Hyderabad - 500 034.
5. One CC to SRI M.UMASHANKAR, Advocate [OPUC]
6. One CC to SRI N. BHUJANGA RAO, Deputy Solicitor General of India [OPUC]
7. One CC to SRI D. RAGHAVENDAR RAO, SENIOR S.C. for Central Board of Indirect Taxes and Customs (CBIC) [OPUC]
8. Two CD Copies

MP

SC

HIGH COURT

DATED:22/12/2025



ORDER

WP.No.39245 of 2025

DISPOSING OF THE WRIT PETITION

WITHOUT COSTS

(10) SK
24-01-26.