

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

THURSDAY, THE SIXTH DAY OF FEBRUARY
TWO THOUSAND AND TWENTY FIVE

PRESENT

**THE HONOURABLE THE ACTING CHIEF JUSTICE SUJOY PAUL
AND
THE HONOURABLE SMT JUSTICE RENUKA YARA**

WRIT PETITION NO: 3225 OF 2025

Between:

M/s. Coppertaurus Technologies (India) Private Limited, Plot No.137/45,
Madhapur, Patrika Nagar, Hyderabad, Telangan-500081, Rep. by its
Managing Director, Revathy Vinnakota.

...PETITIONER

AND

1. The Appellate Joint Commissioner (ST), Hyderabad Rural Division,
Hyderabad.
2. The Assistant Commissioner (ST), Madhapur - III, Hyderabad Rural.
Hyderabad.
3. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT)
Department, Telangana Secretariat, Hyderabad.
4. The Union of India, Rep. by its Secretary, Ministry of Finance, North Block,
New Delhi - 110 001.
5. The Central Board of Indirect Taxes and Customs, Rep. by its Chairman,
Ministry of Finance, Department of Revenue. North Block, Central Secretariat,
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 Writ of Mandamus or any other appropriate Writ or Order or Direction declaring the action of the 1st Respondent in rejecting the appeal order dated 24/10/2024 the same uploaded in the GST portal without either physically nor digitally signed which is contrary in Rule 26 (3) of the CGST Rules 2017, the appeal filed by the Petitioner under Section 107 of the Act, as the 1st Respondent has no power to condone the delay beyond four months, and the Summary of the Order in FORM GST DRC-07 of the 2nd Respondent, dated 23/05/2023 passed for the tax period April, 2019 to March, 2020 uploaded in the GST portal without either physically nor digitally signed which is contrary in Rule 26 (3) of the CGST

Rules 2017, as legally unenforceable and non-est in the eye of law and set-aside the same, and as illegal arbitrary abinitio void contrary to the provisions of CGST Act and Rules 2017 under the Central Goods and Service Tax Act 2017 and the State Goods and Service Tax Act 2017, as arbitrary, contrary to the provisions of the CGST/SGST Act 2017, and without even issuing Form GST DRC-01A as contemplated under Rule 142 (1A) of Rules 2017, without jurisdiction and in violation of Principles of Natural Justice and consequently set aside the Appeal Rejection Proceedings of the 1st Respondent, dated 24/10/2024 uploaded in the GST Portal and Summary of the Order, dated 23/05/2023 of the 2nd Respondent.

IA NO: 1 OF 2025

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 suspend the operation of the Summary of the Order, dated 23/05/2023 passed by the 2nd Respondent for the tax period April, 2019 to March, 2020 under the Central Goods and Service Tax Act 2017 and the State Goods and Service Tax Act 2017, pending disposal of the above Writ Petition, as otherwise, the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: SRI VENKATRAM REDDY MANTUR

**Counsel for the Respondent No.1 to 3: SRI SWAROOP OORILLA,
SPL GOVT PLEADER FOR STATE TAX**

**Counsel for the Respondent No.4: SRI B. MUKHERJEE REP. FOR
SRI GADI PRAVEEN KUMAR,
DY. SOLICITOR GENERAL OF INDIA**

**Counsel for the Respondent No.5: SRI DOMINIC FERNANDES,
SR. SC FOR CBIC**

The Court made the following: ORDER

**THE HON'BLE THE ACTING CHIEF JUSTICE SUJOY PAUL
AND
THE HON'BLE SMT. JUSTICE RENUKA YARA**

WRIT PETITION No.3225 of 2025

ORDER *(Per the Hon'ble the Acting Chief Justice Sujoy Paul):*

Sri M. Venkatram Reddy, learned counsel for the petitioner; Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, for respondent Nos.1 to 3; Sri B. Mukherjee, learned counsel representing Sri Gadi Praveen Kumar, learned Deputy Solicitor General of India, for respondent No.4 and Sri Dominic Fernandes, learned Senior Standing Counsel for CBIC, for respondent No.5.

2. During the course of hearing, learned counsel for the parties reached to a consensus. It is agreed that this petition may be disposed of in terms of order passed in W.P.No.3600 of 2024.

3. Accordingly, as agreed, the Writ Petition is **disposed of**, by directing the petitioner to deposit 10% of the tax liability as assessed by the Assessing Officer and deposit the same with the Department within four weeks from today. The petitioner shall approach the Tribunal within three months from the date of its constitution/establishment. The Tribunal shall decide the second appeal in accordance with law. Further, subject to depositing 10% of the tax liability within aforesaid time, no

coercive action be taken against the petitioner till the decision of the Tribunal in the second appeal. It is made clear that this Court has not expressed any opinion on the merits of the case.

No costs.

Interlocutory applications, if any pending, shall also stand closed.

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SD/- K. AMMAJI
ASSISTANT REGISTRAR

SECTION OFFICER

To,

1. The Appellate Joint Commissioner(ST), Hyderabad Rural Division, Hyderabad.
2. The Assistant Commissioner (ST), Madhapur - III, Hyderabad Rural. Hyderabad.
3. The Principal Secretary, Revenue (CT) Department, The State of Telangana, Telangana Secretariat, Hyderabad.
4. The Secretary, Ministry of Finance, The Union of India, North Block, New Delhi - 110 001.
5. The Chairman, Ministry of Finance, The Central Board of Indirect Taxes and Customs, Department of Revenue. North Block, Central Secretariat, New Delhi - 100 001.
6. One CC to SRI GADI PRAVEEN KUMAR, (Deputy Solicitor General of India), High Court for the State of Telangana at Hyderabad. [OPUC]
7. One CC to SRI VENKATRAM REDDY MANTUR, Advocate [OPUC]
8. One CC to SRI DOMINIC FERNANDES, SR. SC for CBIC [OPUC]
9. Two CCs to Sri SWAROOP OORILLA, Spl Govt Pleader For State Tax, High Court for the State of Telangana. [OUT]
10. Two CD Copies

BN

GJP

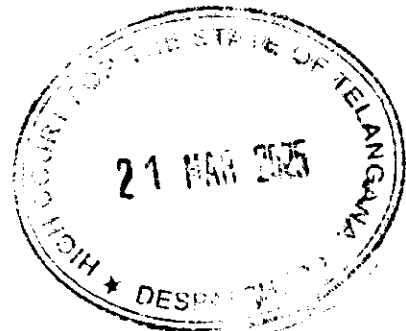


HIGH COURT

DATED:06/02/2025

ORDER

WP.No.3225 of 2025



**DISPOSING OF THE WRIT PETITION
WITHOUT COSTS**

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