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penalty was under Rule 9(2) and 52A. This Court in *N.B. Sanjana v. Elphinstone Spg. & Wvg. Mills Co. Ltd.* [1971 (1) SCC 337], at page 348 held as under :

"To attract sub-rule (2) of Rule 9, the goods should have been removed in contravention of sub-rule (1). It is not the case of the appellants that the respondents have not complied with the provisions of sub-rule (1). We are of the opinion that in order to attract sub-rule (2), the goods should have been removed clandestinely and without assessment. In this case there is no such clandestine removal without assessment. On the other hand, goods had been removed with the express permission of the Excise authorities and after order of assessment was made. No doubt the duty payable under the assessment order was nil. That, in our opinion, will not bring the case under sub-rule (2)."

29. In the present case there is not even an allegation much less finding by the department that there has been any clandestine removal of goods without assessment. As such the penalty is liable to be set aside. The matter having been settled in the Kar Vivad Samadan Scheme, 1998 the question of determination of the duty payable or levy of penalty did not arise. In our view, the Tribunal clearly erred in upholding the levy of penalty. Accordingly, Civil Appeal No. 754 of 2001 filed by the assessee is accepted and the penalty levied is ordered to be deleted.

30. These two sets of appeals are disposed of in the above terms leaving the parties to bear their own costs.

[NOTE : Text corrected as per Corrigenda Published in
2006 (204) E.L.T. 640 (25th December, 2006 - Vol. 204 : Part 4)]

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2023 (76) G.S.T.L. 191 (Jhar.)IN THE HIGH COURT OF JHARKHAND AT RANCHI
Rongon Mukhopadhyay and Deepak Roshan, JJ.**AMBEY MINING PVT. LTD.**

Versus

COMMISSIONER OF STATE TAX, DHURWA

W.P. (T) No. 361 of 2023, decided on 17-7-2023

Demand and recovery - Show cause notice - Res judicata - Period April, 2019 to November, 2019 - Interest was demanded for delay in filing of GSTR-3B returns - Petitioner's appeal was allowed by First Appellate Authority - Fresh adjudication proceedings were initiated for self-same cause of action, already finalized by First Appellate Order - Two show cause notices issued by different authorities for same period - HELD : First Appellate Order attained finality as per Section 107(16) of CGST Act, 2017 - Revenue could not re-agitate and issue fresh show cause notices again for same cause of action covering same period against which order passed by First Appellate Authority had been accepted by Department and same had attained finality - Fresh proceedings was contrary to settled law - Impugned Show Cause Notices were devoid of jurisdiction and hit by res judicata - Those are to be quashed and set aside - Section 73 read with Section 107 of Central Goods and Services Tax Act, 2017 - Section 73 read with Section 107 of Jharkhand Goods and Services Tax Act, 2017 - Rule 142 of Central Goods and Services Tax Rules, 2017 - Rule 142 of Jharkhand Goods and Services Tax Rules, 2017. [paras 8 to 10]

*Application allowed in favour of assessee***CASES CITED**

- Commissioner v. Gujarat State Fertilisers and Chem. Ltd. — 2008 (229) E.L.T. 9 (S.C.) — Referred..... [Para 8]
 Commissioner v. Prince Gutkha Ltd. — 2015 (322) E.L.T. 165 (S.C.) — Referred..... [Para 8]
 Duncans Industries Ltd. v. Commissioner — 2006 (201) E.L.T. 517 (S.C.) — Referred..... [Para 5]
 Godavari Commodities Ltd. v. Union of India — 2020 (33) G.S.T.L. 16 (Jhar.) — Referred [Para 4]
 Mahadev Construction Co. v. Union of India — 2020 (36) G.S.T.L. 343 (Jhar.) — Referred. [Para 4]
 Union of India v. Vicco Laboratories — 2007 (218) E.L.T. 647 (S.C.) — Referred..... [Para 5]

NOTIFICATIONS CITED

- Notification No. 13/2017-C.T., dated 28-6-2017..... [Paras 6, 11]
 Notification No. 451, dated 29-7-2017..... [Paras 6, 11]
 Notification No. 31/2020-C.T., dated 3-4-2020..... [Paras 6, 11]
 Notification No. 31/2020-S.T., dated 25-6-2020..... [Paras 6, 11]

REPRESENTED BY : S/Shri K. Kurmy, N.K. Pasari and Ms. Sidhi Jalan, Advocates, for the Petitioner.
 Shri Ashutosh Anand, AAG-III, for the Respondent.

[Judgment (CAV)]. - Heard Learned Counsel for the parties.**2. The instant writ application has been preferred for following reliefs :-**

- (i) For issuance of an appropriate writ(s), order(s), or direction(s) for quashing and setting aside the impugned Show Cause Notice dated 16-9-2022 bearing Ref. No. 1131, dated 16-9-2022 along with Summary of Show Cause Notice in Form GST-DRC-01, dated 16-9-2022 which are at Annexure-1 hereto, issued by the respondent No. 3 for the period April, 2019 to March, 2020 in purported exercise of powers conferred under section 73, Section 75(120), Section 50 of the Jharkhand Goods and Service Tax Act, 2017 read with Rule 142(1) of the Jharkhand Goods and Service Tax Act, 2017 read with Rule 142(1) of the Jharkhand Goods and Services Tax Rules, 2017;
- (ii) For issuance of an appropriate writ(s), order(s), or direction(s) for quashing and setting aside the impugned Show Cause Notice dated 20-10-2022 bearing Ref. No. 1510 along with Summary of Show Cause Notice in Form GST-DRC-01, dated 20-10-2022 which are at Annexure-2 hereto, issued by the respondent no. 2 for the period April, 2019 to March, 2020 in

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purported exercise of powers conferred under section 73 of the Jharkhand Goods and Services Tax Act, 2017 read with Rule 142(1)(a) of the Jharkhand Goods and Services Tax Rules, 2017;

3. The brief fact of the case is that the petitioner is registered with the State GST Authorities under the Jharkhand Goods and Services Tax Act, 2017/Central Goods & Services Tax Act, 2017 vide GSTIN No. 20AAFCA2578R1ZD. The case of the petitioner is that two show cause notices were issued and both impugned show cause notices are for the same period for the self-same cause of action (except March, 2020) issued by two different authorities i.e., the Deputy Commissioner of State Tax, West Circle, Ranchi, the Respondent No. 2 and the Assistant Commissioner of State Tax, West Circle Ranchi, the Respondent No. 3. Both the impugned show cause notices (except to the extent of March, 2020) attempted to start a fresh adjudication proceeding in respect of the self-same cause of action which has already attained finality by First Appellate Order dated 16-1-2021.

As per the petitioner, their monthly GSTR-3B returns for the following months under Section 39 of the JGST Act/Rule 61 of the JGST Rules were filed with some delay as tabulated below :

Delay in filing GSTR-3B returns

Sl. No.	Month	Due Date	Date of filing	Delay
1.	April-2019	20-5-2019	14-6-2019	25
2.	May-2019	20-6-2019	20-8-2019	61
3.	Jun.-2019	20-7-2019	21-8-2019	32
4.	Aug.-2019	20-9-2019	21-9-2019	1
5.	March, 2020	20-4-2020	6-5-2020	16

Precisely, there was delay in filing returns on which interest is demanded. As far as delayed payment of tax is concerned; Petitioner has already discharged interest of Rs. 23,95,500/- which is not the subject matter of dispute in the instant case.

4. By the impugned show cause notice dated 16-9-2022 interest is demanded not for delayed payment of tax but for delayed filing of GSTR-3B returns. In the first round of litigation, the respondent No. 2, straight away passed order No. 22, dated 14-3-2020 (Ref. No. ZA200320001253R) in purported exercise of powers under Section 73 of the JGST Act and issued Summary Order in FORM DRC-07, dated 16-3-2022 in exercise of powers under Rule 100/Rule 142(5) confirming interest demand of Rs. 61,45,233.94/- (IGST Rs. 3,17,399.96 + CGST Rs. 28,99,045.40 + SGST Rs. 29,28,788.58) for the period April, 2019 to November, 2019 for purported delay in filing of GSTR-3B returns under Section 39(1) of the JGST Act read with Rule 61(5) of the JGST Rules, 2017 for the period April, 2019 to November, 2019. The Respondent No. 2 before passing the said adjudication Order dated 14-3-2020 did not issue any show cause notice as mandated under Section 73 of the JGST Act, 2017, and on this ground the Petitioner-Company challenged the order dated 14-3-2020/DRC-07, dated 16-3-2020 before the Joint Commissioner of State Tax (Appeals), Ranchi U/s. 107 of the JGST Act.

The Joint Commissioner of State Tax (Appeals) Ranchi vide 1st Appellate Order dated 16-1-2021 accepted the contentions of the Petitioner and allowed the appeal filed by the Petitioner and determined the interest as NIL. The First Appellate Authority held that the Respondent No. 2 should have started proceedings in accordance with provisions of Section 73 of the JGST Act before creating the interest demand following judgments of this Court in *Godavari Commodities Ltd. v. UOI* [2020 (33) G.S.T.L. 16 (Jhar.) = [2020] 114 taxmann.com 563 (Jhar.)] and *Mahadev Construction Co. v. UOI* [2020 (36) G.S.T.L. 343 (Jhar.) = [2020] 116 taxmann.com 262/[2020] 81 GST 271 (Jharkhand)].

However, after more than 20 months of passing of 1st Appellate Order dated 16-1-2021 by the Joint Commissioner of State Tax (Appeal) Ranchi, the Respondent No. 3, initiated fresh proceeding by way of the impugned Show Cause Notice bearing Ref. No. 1131 under Section 73(1) read with Section 75(12) of the JGST Act, 2017 read with Rule 142(1) of the JGST Rules, 2017 demanding interest of Rs. 45,59,626.86/- for the same period i.e., April, 2019 to November, 2019, and for the same cause of action which was already adjudicated and Petitioner's appeal was allowed by the First Appellate Authority. In the impugned Show Cause Notice interest of Rs. 6,63,025/- is also additionally demanded for the month of March, 2020, a per which is not covered in the 1st Appellate Order dated 16-1-2021.

The Petitioner vide its reply dated 21-9-2022 challenged the jurisdictional legality and authority of the Respondent No. 3 in issuing the impugned show cause notice dated 16-9-2022. The Respondent No. 2, after issuance of impugned first Show Cause Notice dated 16-9-2022, issued the impugned Second Show Cause Notice dated 20-10-2022 bearing Ref. No. 1510 along with Summary of Show Cause Notice dated 22-10-2022 in Form GST-DRC-01 in purported exercise of powers conferred under Section 73 of the JGST Act, 2017 read with Rule 142(1) of the JGST Rules, 2017 for the second time, for the same period i.e., April, 2019 to November, 2019, proposing demand of interest of Rs. 37,49,732.75/- (IGST Rs. 2,05,233.63 + CGST Rs. 18,58,308.02 + SGST Rs. 16,86,191.10) under Section 50 for the same cause of action which is already adjudicated and first appeal is allowed vide First Appellate Order dated 16-1-2021 and has attained finality. In this impugned show cause notice the period of March, 2020 is not included.

5. Mr. K. Kurmy, Learned Counsel for the petitioner assisted by Mr. N.K. Pasari and Ms. Sidhi Jalan submits that the initiation of fresh proceedings once again by the impugned Show Cause Notices (Annexure-1 & Annexure 2) by the Respondent No. 3 & Respondent No. 2 for the same cause of action (except month of March, 2020 in Annexure-1) even after the First Appellate Order dated 16-1-2021 which was decided in favour of the Petitioner and has attained finality; is wholly without jurisdiction and bad in law and procedure and is also against the principles of *res judicata* contemplated in Section 11 of the Code of Civil Procedure, 1908.

Learned Counsel further submits that in the case of *UOI v. Vicco Laboratories* reported in 2007 (218) E.L.T. 647 (S.C.) = 2008 taxmann.com 520 (SC), it is held that reopening concluded assessment amounts to abuse of the process of law. It is held that when there is abuse of the process of law, writ under Article 226 would be maintainable. The Hon'ble Apex Court in the

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case of *Duncans Industries Ltd. v. CCE* reported in 2006 (201) E.L.T. 517 (S.C.) = 2006 taxmann.com 1489 (SC), has held that for the same period two assessments are not permissible in law.

6. With respect of demand for March, 2020, Learned Counsel contended that the demand of interest of Rs. 6,63,025/- in the impugned first Show Cause Notice dated 16-9-2022 (Annexure-1) is erroneous and is contrary to State GST Notification No. 451, dated 29-7-2017 as amended by Notification No. 31/2020-State Tax, dated 25-6-2020 and corresponding Central GST Notification No. 13/2017-Central Tax, dated 28-6-2017 as amended by Notification No. 31/2020-C.T., dated 3-4-2020, whereby the rate of interest for the month of February, 2020 to April, 2020 was reduced to Nil for the first 15 days of delay and 9% thereafter in place of 18%, for registered persons having annual turnover above Rs. 5.00 Cr.

It has been contended that since the annual turnover of the Petitioner is above Rs. 5.00 Cr.; hence, they are entitled to the benefit of said notification. Considering the above extension of limitation for filing of GSTR-3B returns and reduction in the rate of interest, amount of Interest demand should have been Rs. 12,791.44 only for the month of March, 2020 as against demand of interest of Rs. 6,63,026/- in the impugned Show Cause Notice dated 16-9-2022 for the month of March, 2020. Relying upon the aforesaid contentions, Mr. Kurmy submits that both the impugned show cause notices deserve to be quashed.

7. Mr. Ashutosh Anand, Learned AAG-III for the revenue submits that the returns filed by the petitioner for the period 2019-2020 were duly scrutinized by the concerned Assessing Officer. Based on available documents on records, an order No. 22, dated 14-3-2020 under the JGST Act, 2017 was passed as the same found mentioned in Summary Order mentioned in Form GST DRC-07, inclusive of interest and penalty for an amount of Rs. 61,45,233.94. It is categorically mentioned in Form DRC-07 that the reason for passing the said order is for 'delay in filing the return'. Further, the Form GST DRC-07, dated 16-3-2020 specifies that the demand is created under other section of GST Act and not what petitioner is submitting that said order was passed under Section 73 of the JGST Act.

Learned Counsel further submits that after perusing the Appellate Authority order dated 16-1-2021, the concerned authority after finding that the proceeding under 73 of the JGST Act is inevitable, a Show Cause Notice along with Form DRC-01 having reference No. 1131, dated 16-9-2022 was issued to the petitioner. Subsequently, looking into the importance of the matter the Circle In-charge DCST, West Circle, Ranchi took over the matter and issued a Show Cause Notice in Form DRC-01 vide process No. 1510, dated 20-10-2022 to the petitioner. Since the matter was taken over by the D.C.S.T., hence he had to issue fresh Show Cause Notice to provide the taxpayer opportunity of being heard. Consequently, the D.C.S.T. issued the notice in DRC-01 along with show cause notice.

He contended that as on date the proceeding as initiated under Section 73 of the JGST Act by the 'Assistant Commissioner of State Tax' has been taken over by the Deputy Commissioner of State Taxes, West Circle, Ranchi and only one proceeding under Section 73 of the JGST Act is going on. The simultaneous proceeding under Section 73 before two (2) authorities for the same period was an administrative process, which occurred due to reason above stated.

He lastly submits that the instant writ application is devoid of any merit and deserves to be dismissed.

8. Having heard Learned Counsel for the parties and after going through the averments made in the respective affidavits and the documents annexed therein; it is evident that the first Appellate Order dated 16-1-2021 passed by the Joint Commissioner of State Tax (Appeals), Ranchi was accepted by the department and no further appeal was filed and thus; the same has attained finality and therefore the same issue or cause of action cannot be re-agitated in a fresh proceeding as the same is contrary to settled proposition of law.

It further transpires that Section 107(16) of the JGST Act provides that every 1st appellate order passed thereunder shall be final unless subjected to Revision under Section 108, appeal to Tribunal under Section 113 or appeal to High Court under Section 117 or appeal to Supreme Court under Section 118 of the JGST Act. In the instant case, since the 1st appellate order is not subjected to Section 108, Section 113, Section 117, Section 118; thus, by virtue of sub-section (16) of Section 107, it has attained finality.

The Hon'ble Apex Court in the case of *CCE v. Prince Gutkha Ltd.* reported in (2015) 15 SCC 775 = 2015 (322) E.L.T. 165 (S.C.) has held that adjudicating authority dropping earlier demand accepting explanation of Assessee, issuance of second show cause notice on same cause of action, not permissible. Paragraph-3 of the said order is extracted herein below :

"3. Insofar as the issue of clandestine removal of goods by Respondent 1 is concerned, we find that on the statement of Respondent 5 given earlier, the adjudicating authority had dropped the proceedings accepting the explanation furnished. In view thereof, CESTAT has held that there could not have been second show cause notice on the same cause of action. In this behalf we do not find any error in the order passed by CESTAT."

In the case of *CCE v. Gujarat State Fertilisers and Chem. Ltd.* reported in (2008) 15 SCC 46 = 2008 (229) E.L.T. 9 (S.C.) it is held by the Hon'ble Apex Court that order of the Tribunal has attained finality due to non-filing of appeal by the department. Hence, appeal on the same issue is not maintainable which has already attained finality. Paragraph-9 of the said order is quoted herein below :

"9. On the second contention raised by the respondent, namely, that as per rule 57B(1)(iv), the Modvat credit was available on the inputs used for generation of electricity or steam, used for manufacture of final products or for any other purpose, within the factory of production, the Tribunal decided the case in favour of the assessee relying upon a decision of the Tribunal in *Raymond Ltd. v. CCE* [(2000) 37 RLT 447 (CEGAT)], wherein it has been held that the Modvat credit would be available on inputs used to manufacture steam which was in turn used for manufacture of exempted or nil duty rated final product or for any other purpose. It is stated before us that no appeal has been preferred by the Revenue against the decision in the aforesaid case. The same has thus become final."

9. At this stage it is pertinent to mention here that under Section 112(3) of the JGST Act, the Commissioner may, on his own motion or upon request from the Commissioner of Central Tax, call for and examine the record of any order passed by the Appellate Authority or the Revisional Authority under this Act or under the Central Goods and Services Tax Act for the

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purpose of satisfying himself as to the legality or propriety of the said order may, by order, direct any officer subordinate to him to apply to the Appellate Tribunal within six months from the date on which the said order has been passed, for determination of such points arising out of said order as may be specified by the Commissioner in his order. Further, Section 112(4) of the JGST Act provides that where in pursuance of an order under Section 112(3) the authorized officer makes an application to the Appellate Tribunal, such application shall be dealt with by the Appellate Tribunal as if it is an appeal made against the order under Section (11) of Section 107.

The Respondents in the instant case being not aggrieved by the First Appellate Order dated 16-1-2021, did not challenge the same or availed remedies available under the law but accepted the same and allowed the same to attain finality; thus now they cannot be allowed to turn around and re-agitate a matter afresh which has already come to an end by due process of law.

10. It is also relevant to indicate that Section 107(11) envisages that the 1st Appellate Authority cannot remand the matter back. In such circumstances, to bypass the embargo of law, restarting fresh proceeding by lower authorities amounts to doing something indirectly which cannot be done directly. As per Section 107(11) of the JGST Act, no power is vested on the First Appellate Authority to remand the matter back to the assessing authority that passed the order. Therefore, since there is no power vested in the first appellate authority to remand the matter back to the Respondent No. 2 or Respondent No. 3 to initiate a *de novo* proceeding; the first appellate authority accordingly and rightly so, did not remand the matter back to the Respondent No. 2 or Respondent No. 3 for initiation of any fresh proceedings. Under the circumstances the Respondent No. 2 and/or the Respondent No. 3 are not vested with power to issue the impugned Show Cause Notices.

Having regard to the discussions made herein above the Revenue cannot re-agitate and issue fresh show cause notices again for the same cause of action covering same period against which the Order passed by the First Appellate Authority has been accepted by the Respondents and same has attained finality. The actions of the Respondent No. 2 and the Respondent No. 3 is therefore bad in law and is without jurisdiction and is further hit by the principles of *res judicata* and is clearly not permissible under the law. As stated herein above, after passing of the 1st appellate order, only course available with the Respondents were to challenge the first Appellate Order dated 16-1-2021 before the Appellate Tribunal under Section 112 of the JGST Act, if at all aggrieved, and therefore, the impugned Show Cause Notices are wholly without jurisdiction, without authority of law and also barred by principles of *res judicata*.

11. So far as the demand of interest with respect of March, 2020 is concern; the demand of interest of Rs. 6,63,025/- in the impugned first Show Cause Notice dated 16-9-2022 (Annexure-1) is also erroneous and is contrary to State GST Notification No. 451, dated 29-7-2017 as amended by Notification No. 31/2020-State Tax, dated 25-6-2020 and corresponding Central GST Notification No. 13/2017-Central Tax, dated 28-6-2017 as amended by Notification No. 31/2020-C.T., dated 3-4-2020. As per Notification No. 31/2020-State Tax, dated 25-6-2020 and Notification No. 31/2020-C.T., dated 3-4-2020 as a COVID-19 relaxation Measures, the rate of interest for the month of February, 2020 to April, 2020 was reduced to Nil for first 15 days of delay and 9% thereafter in place of 18%, for registered persons having annual turnover above Rs. 5.00 Cr. Since the annual turnover of the Petitioner is above Rs. 5.00 Cr.; hence, they are entitled to the benefit of said notification.

Considering the above extension of limitation for filing of GSTR-3B returns and reduction in the rate of interest, amount of interest demand should have been Rs. 12,791.44/- only for the month of March, 2020 as against demand of interest of Rs. 6,63,026/- in the impugned Show Cause Notice dated 16-9-2022 for the month of March, 2020. Thus; the petitioner is liable to pay interest of Rs. 12,791.44/- only for the month of March, 2020 as against demand of interest of Rs. 6,63,026/-. Thus, the petitioner is directed to pay the same amount within a period of two weeks, if not paid, from the date of receipt/production of copy of this Order.

12. In view of the aforesaid findings and the judicial pronouncements, both the impugned show cause notices, are hereby, quashed and set-aside. As a result, the instant writ application is allowed in the manner indicated herein above. If any, also stands disposed of.

Goods and Services Tax

SILVER OAK VILLAS L
36ADBFS3288A2Z7

Dashboard > My Profile

Profile

Place of
Business

Geocoded
Places of
Business

Address and
Contacts

Other
Business

GSTIN/UIN

36ADBFS3288A2Z7

Legal Name of Business

SILVER OAK VILLAS LLP

Trade Name

SILVER OAK VILLAS LLP

Centre Jurisdiction

**Commissionerate -
SECUNDERABAD, Division -
SECUNDERABAD, Range -
RAMGOPALPET-III (Jurisdictional
Office)**

State Jurisdiction

**State - Telangana, Division -
Begumpet, Circle - M.G.ROAD -
S.D.ROAD**

Date of Registration

09/08/2017

Constitution of Business

Limited Liability Partnership

Taxpayer Type

Regular

GSTIN / UIN Status

Active

Compliance Rating

NA

Field Visit Conducted?

No

Name of the Proprietor / Director(s) / Partner(s) / Promoter(s)

Nature of Business Activities

1. Works Contract
2. Supplier of Services

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Nature Of Core Business Activity

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Memorandum of Writ Petition Miscellaneous Petition
(Under Article 151 of Constitution of India)

IN HIGH COURT FOR THE STATE OF TELANGANA

I.A. No. OF 2024
IN
W.P. No. OF 2024

BETWEEN

M/s. Silver Oak Villas LLP,
5-4-187/3, 2nd Floor, Soham Mansion,
M.G Road, Secunderabad,
Telangana- 500003
Represented by the Partner,
Shri. Soham Satish Modi, S/o Shri. Satish Modi,
Aged 55 years, R/O. Plot No. 280, Road NO. 25,
Jubilee Hills, Hyderabad-5000034, Telangana

... Petitioner

AND

1. The Assistant Commissioner (ST),
Begumpet Division, M.G. Road- S.D. Road Circle,
Pavani Prestige, Above R.S. Brothers,
Ameerpet, Hyderabad-500016.
2. The Additional Commissioner of Central Tax,
Secunderabad Commissionerate,
GST Bhawan, L.B. Stadium Road,
Basheerbagh, Hyderabad - 500 004.
3. State of Telangana,
Rep. by its Principal Secretary (Revenue) ^(CT) Department,
Telangana, Secretariat Buildings, Hyderabad.

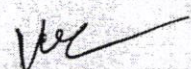
4. Union of India,
Ministry of Finance,
Represented by its Secretary,
North Block, New Delhi-110 001.
5. Central Board of Indirect Taxes and Customs,
GST Policy Wing, New Delhi
rep by its Commissioner.

... Respondents

For the reasons stated accompanying in the affidavit it is humbly prayed that this Hon'ble Court may be pleased to stay the operation of Order vide Reference No. ZD361223015515R dated 08.12.2023 passed by the Respondent No. 1 and/or pass such further or other order (s) as this Hon'ble Court may deem fit and proper in the circumstances of the case.

Date: 11.03.2024

Place: Hyderabad


Counsel for the Petitioners

DISTRICT: Hyderabad

IN HIGH COURT FOR THE STATE
OF TELANGANA

I.A. No. of 2024

IN

W.P. No. of 2024

STAY PETITION

FILED ON:

FILED BY:

M Naga Deepak (18411)
Mohammad Shabaz (22207)
Venkat Prasad P
Jaishankar D
Ankita Mehta

COUNSEL FOR PETITIONERS

7799502865