

ITEM NO.32

COURT NO.13

SECTION XII-A

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G SPetition for Special Leave to Appeal (C) No.4240/2025

[Arising out of impugned final judgment and order dated 02-01-2025 in WP No. 32883/2024 passed by the High Court for The State of Telangana at Hyderabad]

M/S HCC-SEW-MEIL-AAG JV

Petitioner(s)

VERSUS

ASSISTANT COMMISSIONER OF STATE TAX & ORS.

Respondent(s)

(IA No. 39181/2025 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT & IA No. 40428/2025 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES)

Date : 21-02-2025 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA

HON'BLE MR. JUSTICE R. MAHADEVAN

For Petitioner(s) :

Dr. S. Muralidhar, Sr. Adv.
Ms. Aditi Anil Dani, AOR
Mr. M. Ramachandra Murthy, Adv.
Ms. Niharika Singh, Adv.
Mr. M A Karthik, Adv.
Mr. Maitreya Subramaniam, Adv.
Ms. Pallak Bhagat, Adv.

For Respondent(s) :

UPON hearing the counsel the Court made the following

O R D E R

1. The subject matter of challenge before the High Court was to the legality, validity and propriety of the Notification No.13/2022 dated 5-7-2022 & Notification Nos.9 and 56 of 2023 dated 31-3-2023 & 28-12-2023 respectively.

2. However, in the present petition, we are concerned with Notification Nos.9 & 56/2023 dated 31-3-2023 and 28-12-2023 respectively.

3. These Notifications have been issued in the purported exercise of power under Section 168(A) of the Central Goods and Services Tax Act, 2017 (for short, the "GST Act").

4. We have heard Dr. S. Muralidhar, the learned Senior counsel appearing for the petitioner.

5. The issue that falls for the consideration of this Court is whether the time limit for adjudication of show cause notice and passing order under Section 73 of the GST Act and SGST Act (Telangana GST Act) for financial year 2019-2020 could have been extended by issuing the Notifications in question under Section 168-A of the GST Act.

6. There are many other issues also arising for consideration in this matter.

7. Dr. Muralidhar pointed out that there is a cleavage of opinion amongst different High Courts of the country.

8. Issue notice on the SLP as also on the prayer for interim relief, returnable on 7-3-2025.

(VISHAL ANAND)
ASTT. REGISTRAR-cum-PS

(POOJA SHARMA)
COURT MASTER (NSH)