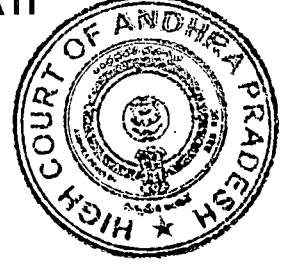


**IN THE HIGH COURT OF ANDHRA PRADESH :: AMARAVATI
(Special Original Jurisdiction)**

WEDNESDAY, THE THIRD DAY OF JULY
TWO THOUSAND AND TWENTY FOUR



PRESENT

**THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO
AND**

THE HONOURABLE SRI JUSTICE HARINATH.N

WRIT PETITION NO: 13029 OF 2024

Between:

M/S. K V R Estates, Represented by K. Venkata Reddy Its managing Partner, Door No 50-53-11/5, 2nd floor, Leela enclave, N.E layout, Seethammadhara, Visakhapatnam 530 013. Mobile No.9394757777. E Mail Id-brandllp.acc@gmail.com.

...PETITIONER

AND

1. The Commissioner Of Central Tax And Customs(APPEALS), (Appeals), 4th Floor, Customs House, Port Area, Visakhapatnam - 530 035.
2. The Central Board of Indirect Taxes AND Customs (CBIC),, Department of Revenue, Government of India, North Block, Central Secretariat, New Delhi - 110 001.
3. The Chief Commissioner of Central Taxes and Customs,, O/o The Commissioner of Central Tax, Visakhapatnam CGST Commissionerate, New GST Bhavan, Beside Port Admin Office/Dredging Corporation, Port Area, Visakhapatnam Port, Andhra Pradesh - 530 035.

...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 more particularly in the form of Writ of Mandamus directing Respondent No. 3 to provide a certified translated copy of the Order in Appeal passed vide OIA No. VIZ-GST-001-APP-011 AND 012-23-24 dated 25.03.2024 in respect of the Appeal filed by the Petitioner vide Appeal No. 12/2023 (VSP) GST.

Counsel for the Petitioner(s): SRI. ANIL KUMAR BEZAWADA

Counsel for the Respondents: SRI SHANTHI CHANDRA, SC FOR CBIC

The Court made the following: ORDER

APHC010262722024



IN THE HIGH COURT OF ANDHRA PRADESH.
AT AMARAVATI
(Special Original Jurisdiction)

[3488]

WEDNESDAY, THE THIRD DAY OF JULY
TWO THOUSAND AND TWENTY FOUR

PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE HARINATH.N

WRIT PETITION NO: 13029/2024

Between:

M/s. K V R Estates

...PETITIONER

AND

The Commissioner Of Central Tax And Customs appeals ...RESPONDENT(S)
and Others

Counsel for the Petitioner:

1. ANIL KUMAR BEZAWADA

Counsel for the Respondent(S):

1.

The Court made the following Order: :(per Hon'ble Sri Justice R Raghunandan Rao)

The petitioner is a registered dealer under Central Goods and Services Tax Act, 2017 (herein referred to as 'CGST Act'). The petitioner being aggrieved by an order bearing No.VSP-CGST-JC-23-24, dated 10.07.2023 passed by the Joint Commissioner, had moved an Appeal vide 12/2023 (VSP) GST before the 1st respondent, who dismissed the said Appeal by way of an order dated 25.03.2024 bearing OIA No.VIZ-GST-001-APP-011 & 012-23-24. This Appeal is hand written in Hindi.

2. Aggrieved by the same, the petitioner has approached this Court by way of the present Writ Petition, contending that, he is not conversant with Hindi and that both himself and his learned counsel are unable to prepare a proper Appeal against the order.

3. The petitioner further contends that he had sought a certified copy of the order in English and the same has not been furnished to him.

4. The learned Standing Counsel for CGST, on instructions, submits that the Chief Commissioner of Central Taxes and Customs has issued directions to the 1st respondent to issue a certified copy of the order in English and that any Order passed in Hindi should be accompanied with a certified copy of the order in English.

5. This Court finds substantial merit in the contention of the petitioner that he is entitled to a certified copy of the order in English to enable him to take further steps in the matter and that non-furnishing of such an order copy would gravely prejudice his rights under the provisions of the CGST Act, 2017, as he would be unable to take further steps under the provisions of the CGST Act, 2017.

6. In these circumstances, this Writ Petition is disposed of with the following directions:

(i). The 1st respondent shall furnish a certified copy of the order passed by him on 25.03.2024 bearing OIA No.VIZ-GST-001-APP-011 & 012-23-24, in English, to the petitioner herein. The said certified copy is to be furnished in English within three weeks from today. The order of the 1st respondent dated 25.03.2024 bearing OIA No.VIZ-GST-001-APP-011 & 012-23-24 shall stand suspended, till the said certified copy of the order, in English, is served on the petitioner.

(ii). The limitation for the petitioner to take further steps against the said order would commence only from the date upon which the certified copy of the aforesaid order is furnished in English to the petitioner by the 1st respondent.

7. There shall be no order as to costs.

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

**Sd/- SHAIK MOHD. RAFI
ASSISTANT REGISTRAR**

//TRUE COPY//


SECTION OFFICER

To,

1. The Commissioner Of Central Tax And Customs(APPEALS), (Appeals), 4th Floor, Customs House, Port Area, Visakhapatnam - 530 035.
2. The Central Board of Indirect Taxes AND Customs (CBIC),, Department of Revenue, Government of India, North Block, Central Secretariat, New Delhi - 110 001.
3. The Chief Commissioner of Central Taxes and Customs,, O/o The Commissioner of Central Tax, Visakhapatnam CGST Commissionerate, New GST Bhavan, Beside Port Admin Office/Dredging Corporation, Port Area, Visakhapatnam Port, Andhra Pradesh - 530 035.
4. One CC to SRI. ANIL KUMAR BEZAWADA Advocate [OPUC]
5. One CC to SRI.SANTHI CHANDRA,SC FOR CBIC [OPUC]
6. **THREE CD Copies**

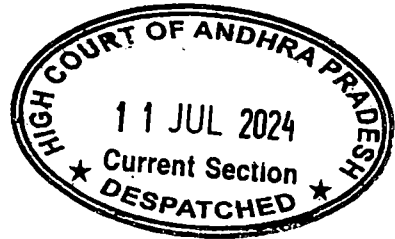
HIGH COURT

TL

DATED:03/07/2024

ORDER

WP.No.13029 of 2024



DISPOSING OF THE WP WITHOUT COSTS