

GSTAT
Court No. Court II

Filing No 2026056101000326

HERO WIRETEX LIMITED

.....Appellant

Versus

**COMMISSIONER APPEALS, HYDERABAD ZONE, OFFICE
OF THE CHIEF COMMISSIONER OF GST AND CUSTOMS
HYDERABAD ZONE & ORS.**

.....Respondent

Counsel for Appellant
ASHISH KUMAR AGRAWAL

Counsel for Respondent

Hon'ble Hon`ble A P Ravi, Member(Judicial)
Hon'ble Duvvuri Krishna Srinivas, Member (Technical)

ORDER

Heard Shri Ashok Kumar Agarwal, Learned Chartered Accountant representing the Appellant. He submits that the issue in contention is imposition of penalties alone under Section 122 (1)(ii) and 122 (1)(vii) of CGST Act, 2017. He submits that the defect on the appeal is raised with regard to non-payment of pre-deposit at the time of filing. He contends that there is no requirement to pay such pre-deposit in view of the following 3 grounds.

1. The order is non-est in view of the fact that proper officer was not appointed at that point of the time to adjudicate and to issue the show cause notice.
2. That the issue pertains to the years 2017-18 and 2018-19 when there were no clear directions with regard to pre-deposit on only penalty cases.
3. His submission is that the impugned order was passed prior to 01.10.25 i.e., the date on which pre-deposit was mandated for penalty alone cases and that it does not have the retrospective effect. Hence, there is no requirement to pay pre-deposit.

In view of the above, he requested that the lenient view may be taken and appeal may be admitted without insisting on payment of pre-deposit.

Learned Departmental Representative Shri Sai Prasad takes notice for the Respondents.

At this stage, we are not inclined to go into the merits and we are of the opinion that the appeal could be considered for admission based on the submissions to be made by the respondent.

Accordingly, the Registry may issue notice to the Respondents calling for the counters on the grounds of the appeals filed, within a period of four weeks.

The case may be listed after four weeks.

Digitally signed by A P RAVI
Date:07-07-2026 12:35:27 PM

(A P Ravi)

Digitally signed by DUVVURI KRISHNA SRINIVAS
Date:07-07-2026 12:50:23 PM

(Duvvuri Krishna Srinivas)

Dated: 02.07.2026