HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD

FRIDAY,THE FOURTEENTH DAY OF FEBRUARY
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE SRI JUSTICE SUJOY PAUL
AND
THE HONOURABLE DR. JUSTICE G.RADHA RANI

REVIEW IA NO: 3 OF 2025
IN
WRIT PETITION NO: 34273 OF 2024

Between:

M/s Telangana Grameena Bank, Rep. by its General Manager-I, Mr. T. Chandra Sekhar, 2-1-520, Vijay Sai Celestia, Shankarmutt Road, Nallakunta, Hyderabad - 500044.

...PETITIONER

AND

1. The Union of India, Represented by its Secretary, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi - 110001.
2. The Assistant Commissioner of Central Tax, Ameerpet Division, Secunderabad Commissionerate, 3-4-118/2 Elegant Edifice Building, Ramanthapur, Hyderabad - 500013.
3. The Joint Commissioner of Central Tax and GST (Appeals-II), Hyderabad Commissionerate, 7th Floor, GST Bhavan, LB Stadium Road, Basheerbagh, Hyderabad - 500004.
4. Goods and Service Tax Council, Represented by its Secretary, GST Council Secretariat, 5th Floor, Tower II, Jeevan Bharati Building, Janpath Road, Connaught Place, New Delhi - 110011.
5. Central Board of Indirect Taxes and Customs, Represented by its Chairman, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi - 110001.

...RESPONDENTS

Petition under Order 47 Rule 1 of CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to review the Judgment Order dated 02-01-2025 passed in W.P. No. 34273 Of 1624 and consequently recall the same and hear the Petitioner in respect of all the issues raised in the writ petition

This petition coming on for hearing, upon perusing the petition and affidavit filed in support thereof and upon hearing the arguments of **SRI T. PRADYOTH** appearing on behalf of Petitioner, **SRI GADI PRAVEEN KUMAR DY. SOLICITOR GENERAL OF INDIA** appearing for the Respondent Nos.1 to 4 and **SRI DOMINIC FERNANDES** appearing on behalf of Respondent No.5, the Court made the following: **ORDER**

"Sri T. Pradyoth, learned counsel for the petitioner.

Sri Dominic Fernandes, learned Senior Standing Counsel for CBIC, for respondent NO.5

With the consent, this review application in finally heard.

Learned counsel for the parties fairly submits that WP.No.34273 of 2024 was decided with WP.No. 1154 of 2024 and batch consisting of more than (300) matters. In the present writ petition, the petitioner had already exhausted the remedy of appeal and the appeal order dated 27.02.2024 was the subject matter of challenge. Thus, in obedience of order passed in WP.NO.1154 OF 2024, the petitioner cannot avail the remedy of appeal, but, he can avail the remedy of appeal before the Tribunal which is yet to be constituted. This Court has passed similar consent orders, wherein subject to depositing 10% the petitioner was permitted to prefer an appeal, One such order passed in WP.NO.27181 of 2024, dated 18.12.2024 reads thus:

> **"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."**

Learned Senior Standing Counsel for CBIC fairly admitted that the said consent order was indeed passed. However, he raised a formal objection because the petitioner filed Writ Petition in December against the appeal order passed on 27.02.2024.

In view of consent order passed in similar matters, we deem it proper to modify the order passed in WP.NO. 34273 of 2024 and in place of relegating the petitioner before the appeal authority, we deem it proper to hold that the order passed in aforesaid writ petition stands modified and the petitioner will be covered by the aforesaid consent order.

With the aforesaid observations, this Review Application stands disposed of."

SD/- T. JAYASREE
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Secretary, Union of India, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi - 110001.
2. The Assistant Commissioner of Central Tax, Ameerpet Division, Secunderabad Commissionerate, 3-4-118/2 Elegant Edifice Building, Ramanthapur, Hyderabad - 500013.
3. The Joint Commissioner of Central Tax and GST (Appeals-II), Hyderabad Commissionerate, 7th Floor, GST Bhavan, LB Stadium Road, Basheerbagh, Hyderabad - 500004.
4. The Secretary,Goods and Service Tax Council, GST Council Secretariat, 5th Floor, Tower II, Jeevan Bharati Building, Janpath Road, Connaught Place, New Delhi - 110011.
5. The Chairman,Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi - 110001.
6. One CC to SRI. T PRADYOTH Advocate [OPUC]
7. One CC to SRI DOMINIC FERNANDES Advocate [OPUC]
8. One CC to SRI. GADI PRAVEEN KUMAR Dy. SOLICITOR GEN. OF INDIA [OPUC]
9. Two CD Copies

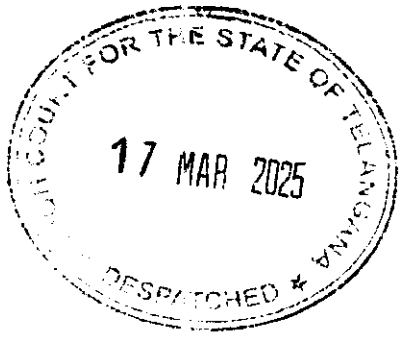
KKS
GJP

HIGH COURT

DATED:14/02/2025

ORDER

REVIEW I.A.NO.3 OF 2025
IN
WP.No.34273 of 2024



DISPOSING THE REVIEW APPLICATION

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