HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD

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

PRESENT

THE HONOURABLE ACTING CHIEF JUSTICE SUJOY PAUL
AND
THE HONOURABLE DR. JUSTICE G.RADHA RANI

I.A.No.2 of 2025
in
WRIT PETITION NO: 32433 OF 2024

Between:

M/s. Excalibur Security Services India Private Limited, Rep by its Authorized Signatory, Flat No.105, First Floor, Mathru Sri Homes, Mathrisri Nagar, Miyapur, Hyderabad, Telangana -500 049

...PETITIONER

AND

1. Assistant Commissioner, (State Tax), Madhapur - 3 Circle, Madhapur Division, Hyderabad.
2. State of Telangana, rep. by its Chief Secretary, and Special Chief Secretary to Government (FAC), State Tax Department, Secretariat, Hyderabad.
3. Union of India, (rep. by its Secretary (Revenue)), North Block, New Delhi
4. Central Board of Indirect Taxes and Customs, (rep. by its Chairman) GST Policy Wing, Government of India, Ministry of Finance, New Delhi

...RESPONDENTS

Petition under Section 114 read with Order 47 Rule 1 and 2 of Code of Civil praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to review the order dated 02.01.2025 made in Writ Petition No.32433 of 2024.

This petition coming on for hearing, upon perusing the petition and Memorandum of grounds filed in support thereof and upon reading the Order dated 02/01/2025 in W.P.No.32433 of 2024 and upon hearing the arguments of Ms. Y. Siri Reddy, Counsel for the Petitioners and of Sri Swaroop Oorila, learned Special GP for State Tax, on behalf of the Respondent Nos.1 and 2, Sri Gadi Praveen Kumar, Deputy Solicitor General of India, for Respondent No.3, Sri

Dominic Fernandes, SC for CBIT, Respondent No.4, the Court made the following: **ORDER**

Sri Md. Asrar Ahmed, learned counsel representing Ms. Y. Siri Reddy, learned counsel appearing for the petitioner.

Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, appearing for respondent Nos. 1&2.

During the course of hearing, learned counsel for the parties reached to a consensus. It is agreed that the order under review is the common order passed in WP.No.1154 of 2024 and batch, dated 02.01.2025. In those matters, the principal challenge was to the notifications, whereby , limitation was extended. Since those notifications were upheld, this Court relegated the petitioners to avail the remedy of appeal.

Another ground in the Writ Petition was that the show-cause notice and the impugned assessment orders are unsigned documents. The parties agreed that the curtains are finally drawn on this issue today by this Court in WP No. x21101 of 2024 and batch and this review petition may be disposed of in terms of said order and now there is no point in relegating the petitioner to avail the remedy of appeal.

In view of the consensus arrived at, the order under review stands modified to the extent agreed by the parties and it is ordered that the show-cause notice and the impugned orders which are unsigned are set aside.

Liberty is reserved to the respondents to issue fresh show-cause notice, in accordance with law and proceed further. Other conditions mentioned in the order passed in WP.No.21101 of 2024 and batch shall apply mutatis mutandis to this case. The order passed in this Writ Petition stands modified .

Accordingly, this Review Application is disposed of.

Registry is directed to keep a copy of this order in the original Writ Petition.

SD/-K. SREE RAMA MURTHY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. Assistant Commissioner, (State Tax), Madhapur - 3 Circle, Madhapur Division, Hyderabad.
2. The Chief Secretary, and Special Chief Secretary to Government (FAC), State Tax Department, Secretariat, State of Telangana. Hyderabad.
3. The Secretary (Revenue)), Union of India, North Block, New Delhi
4. The Chairman Central Board of Indirect Taxes and Customs, GST Policy Wing, Government of India, Ministry of Finance, New Delhi
5. The Section Officer, Writ Division Bench, High Court for the State of Telangana, at Hyderabad.
6. The Registrar, (Judicial-I) High Court for the State of Telagna, at Hyderabad
7. One CC to Ms. Y. Siri Reddy Advocate [OPUC]
8. One CC to Sri. Gadi Praveen Kukmar, Deputy Solicitor General of India [OPUC]
9. One CC to Sri Dominic Fernandes, SC for CBIT[OPUOC]
10. Two CC to The Special GP for State Tax, High Court for the State of Telangana, at Hyderabad[OUT]
11. Two CD Copies

T J
BS

PA

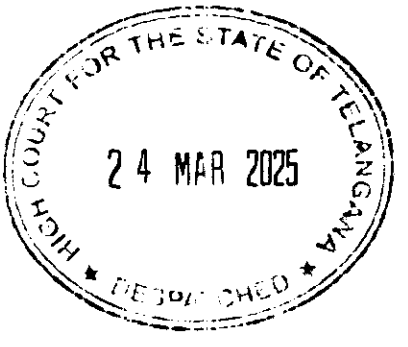
HIGH COURT

DATED:28/02/2025

ORDER

I.A. No.2 of 2025
in

WP.No.32433 of 2024



DISPOSING OF THE REVIEW APPLICATION

(14) PA 17/3/25