[ 3430 ]

**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.3 OF 2025 IN WRIT PETITION NO: 18425 OF 2024**

**Between:**

M/s. M and M Stone, SY No. 182/A Rangashaipet, Warangal - 506005. Represented by its Partner, Mani Ramasamy, S/o. Ramasamy, Aged 75 years, RIO. 10, Narasimman Naidu Street, Velur Road, Tiruchengode, Namakkal Tamil Nadu -637211

**...PETITIONER**

**AND**

1. The Assistant Commissioner of State Tax, , Warangal Division, Mulugu Circle, D.No.11-26-229 and 230, Block-I, Srinivasa Colony, M.G.M.Road, Warangal District-506007
2. Union of India, Ministry of Finance, Represented by its Secretary, North Block, New Delhi -110 001
3. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana
4. Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi Rep by its Commissioner

**...RESPONDENTS**

Petition under Section 114 read with Order 47 Rule 1 and 2 of Code of Civil Procedure 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 in Writ Petition No. 18425 of 2024, passed by the Hon'ble Division Bench-II 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 Memorandum of grounds filed in support thereof and upon reading the Order

dated 2.01.2025 in W.P.No.18425 of 2024 and upon hearing the arguments of Sri V. Veeresham, Counsel for the Petitioners and of Sri Swaroop Oorilla, Special GP for State Tax, on behalf of the Respondent Nos.1 and 3, Sri Gadi Praveen Kumar, Deputy Solicitor General of India, on behalf of the Respondent No.2, Sri Dominic Fernandes, SC for CBIT, on behalf of the Respondent No.4 the Court made the following: **ORDER**

**Sri V. Veeresham, learned counsel appearing for the petitioner.**

**Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, appearing for respondent Nos. 1 and 3.**

**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. 21101 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. The Assistant Commissioner of State Tax, , Warangal Division, Mulugu Circle, D.No.11-26-229 and 230, Block-I, Srinivasa Colony, M.G.M.Road, Warangal District-506007
2. The Secretary, Union of India, Ministry of Finance, North Block, New Delhi - 110 001
3. The Principal Secretary to Government Revenue Department (Commercial Tax), State of Telangana, The Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana
4. The Commissioner, Central Board of Indirect Taxes and Customs, GST Policy Wing, 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 Telangana, at Hyderabad.
7. One CC to Sri V. Veeresham, Advocate [OPUC]
8. Two CC to The Special GP for State Tax, High Court for the State of Telangana, at Hyderabad[OUT]
9. One CC to Sri Gadi Praveen Kumar, Deputy Solicitor General of India[OPUC]
10. One CC to Sri Dominic Fernandes, SC for CBIC[OPUC]
11. Two CD Copies

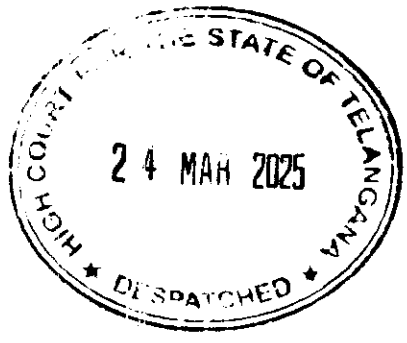
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HIGH COURT

DATED:28/02/2025

ORDER

I.A.NO.3 OF 2025
IN
WP.No.18425 of 2024




DISPOSNG OF THE REVIEW APPLICATION

(14) PA 17/3/25