HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD
(Special Original Jurisdiction)

FRIDAY, THE FOURTH DAY OF APRIL
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE SRI JUSTICE SUJOY PAUL
AND

THE HONOURABLE DR. JUSTICE G.RADHA RANI

REVIEW I.A.NO.4 OF 2025
IN

WRIT PETITION NO: 34468 OF 2024

Between:

Mr.Ashish Kumar, S/o.Rajmal,age 34years occ.Propriejor-of M/s. Lodha Steels and Cement GSTN. 36CNHPK3527N1ZL, Having his office at Ground, 6-3-596/77, Paras, Naveen Nagar, Khairtabad, Hyderabad, Telangana - 500004.

.....REVIEW PETITIONER/PETITIONER

AND

1. The Assistant Commissioner of State Tax, Kairatabad-Somajuguda-2 Circle, 8th Floor, Mayur Kushal Complex, B-Block, Punjagutta Division, Abids, Hyderabad, Telangana - 500001.
2. The Commissioner of State Tax, CT Complex, Nampally, Hyderabad Terangana-500 001.
3. The State of Telangana, Rep. by its Principal Secretary to Government Revenue Department (State Tax) Secretariat, Hyderabad – 500004.
4. Union of India, Through Principal Secretary to Government, Ministry of Finance, Department of Revenue, Udyog Bhavan, North Block, New Delhi-110001.

.....RESPONDENTS

Petition Under Section 151 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 order and judgment dated 02.01.2025 passed in Writ Petition No. 34468 of 2024 by setting aside the same to the extent of WP.No.34468 of 2024.

This petition coming on for hearing, upon perusing the petition and Memorandum of Grounds filed in the support thereof and upon reading the Order dated 02.01.2025 in W.P.No.34468 of 2024, upon hearing the arguments of SRI KARAN TALWAR, appearing on behalf of Petitioner and SRI SWAROOP OORILLA, Learned Special Government Pleader for State Tax, for the Respondent Nos.1 to 3, SRI B.MUKHERJEE, Learned Counsel representing SRI GADI PRAVEEN KUMAR, Learned Deputy Solicitor General of India, for respondent No.4, the Court made the following **ORDER** :-

Sri Karan Talwar, learned counsel for the petitioner.

Sri Swaroop Oorilla, Learned Special Government Pleader for respondent-State Tax.

Sri B.Mukherjee, learned counsel representing Sri Gadi Praveen Kumar, learned Deputy Solicitor General of India, for respondent No.4.

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 on 28.02.2025 in WP.No.21101 of 2024 and batch and this review petition may be disposed of interms 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, dated 28.02.2025, 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
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Assistant Commissioner of State Tax, Kairatabad-Somajuguda-2 Circle, 8th Floor, Mayur Kushal Complex, B-Block, Punjagutta Division, Abids, Hyderabad, Telangana - 500001.
2. The Commissioner of State Tax, CT Complex, Nampally, Hyderabad Terangana-500 001.
3. The State of Telangana, Rep. by its Principal Secretary to Government Revenue Department (State Tax) Secretariat, Hyderabad – 500004.
4. The Principal Secretary to Government, Union of India, Ministry of Finance, Department of Revenue, Udyog Bhavan, North Block, New Delhi-110001.
5. The Registrar Judicial – I, High Court for the State of Telangana at Hyderabad.
6. The Section Officer, Writ D.B. Section, High Court for the State of Telangana at Hyderabad.
7. One CC to SRI KARAN TALWAR, Advocate [OPUC]
8. One CC to SRI SWAROOP OORILLA, Learned Special Government Pleader for State Tax, Advocate [OPUC]
9. One CC to SRI GADI PRAVEEN KUMAR, Learned Deputy Solicitor General of India, Advocate (OPUC)
10. Two CD Copies

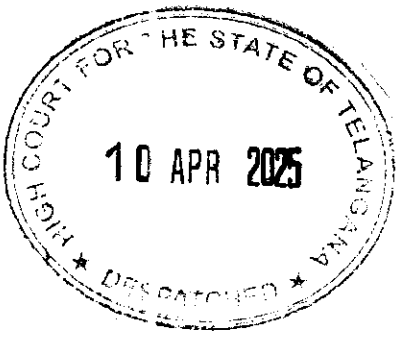
SA
BS

HIGH COURT

DATED:04/04/2025

ORDER

REVIEW No.1 of 2025
IN
WP.No.34468 of 2024



DISPOSING OF THE I.A

AND RESTORING THE W.P

12 copies
14
9/4/25