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 PETITION NO.1 OF 2025
IN

WRIT PETITION NO: 9947 OF 2024

Between:

M/s. Omshanthi Cotton Industries,, rep. by its Partner, Mr. Nagaraju, Kalva, 440/A, 440, 441/A/2, 441/A/1, Nellutla, Lingala Ghanpur, Jangaon-506 303, Warangal District.

.....PETITIONER

AND

1. Assistant Commissioner (State Tax), Warangal Urban-III Circle.
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, Government of India, Ministry of Finance, 3 d Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110 001.
4. Central Board of Indirect Taxes and Customs,, GST Policy Wing, Government of India, Ministry of Finance, New Delhi, rep. by its Commissioner (GST)

.....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 please to review the order dated 02.01.2025 in Writ Petition No.9947 of 2024, passed by the Hon'ble Division Bench-II.

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.9947 of 2024, upon hearing the arguments of

SRI KARTHIK RAMANA PUTTAMREDDY, appearing on behalf of Petitioner and SRI SWAROOP OORILLA, Learned Special Government Pleader for State Tax, for the Respondent Nos.1 & 2, SRI B.MUKHERJEE, Learned Counsel representing SRI GADI PRAVEEN KUMAR, Learned Deputy Solicitor General of India, for respondent No.3 and SRI DOMINIC FERNANDES, Learned Senior Standing Counsel for CBIC, for Respondent No.4, the Court made the following

ORDER

Sri Karthik Ramana Puttamreddy, learned counsel appearing 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.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 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 (State Tax), Warangal Urban-III Circle.
2. The Chef Secretary and Special Chief Secretary to Government (FAC), State Tax Department, Secretariat, State of Telangana at Hyderabad.
3. The Secretary, Union of India, Government of India, Ministry of Finance, 3 d Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110 001.
4. The Commissioner (GST), Central Board of Indirect Taxes and Customs, GST Policy Wing, Government of India, Ministry of Finance, New Delhi.
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 KARTHIK RAMANA PUTTAMREDDY, 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. One CC to SRI DOMINIC FERNANDES, Learned Senior Standing Counsel for CBIC, Advocate (OPUC)
11. Two CD Copies

SA

HIGH COURT

DATED:04/04/2025



ORDER

REVIEW No.1 of 2025
IN
WP.No.9947 of 2024

DISPOSING OF THE I.A

AND RESTORING THE W.P

13 copies
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9/4/25