HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD

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

PRESENT

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

IA NO.2 OF 2025
IN
WRIT PETITION NO: 10725 OF 2024

Between:

M/s. Maruti Oil Mills, Through its partner Arun kumar Agarawal, S/o. Sri Kishan Agarawal, Age 45, Occ. Business, 0/o. B/33, 462/C2, Stambampelli, Geesugonda, Warangal, Telangana,506002

...PETITIONER

AND

1. Union of India, Through The Secretary, Ministry of Finance, (Department of Revenue) No.137, North Block, New Delhi-110001.
2. Central Board of Indirect Taxes, Through its Chairman, Department of Revenue, Ministry of Finance, North Block, New Delhi 110 001
3. Commissioner of State tax, Commissioner of Commercial Taxes Department, C.T Complex, Nampally, Hyderabad-500 001
4. Assistant Commissioner, Warangal-Urban-II Circle, Warangal, Telangana

...RESPONDENTS

Petition under Section 114 Read with Order 47 Rule 1&2 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 order dated 02.01.2025 in Writ Petition No.10725 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 WP No. 10725 of 2024 and upon hearing the arguments of **SRI P. KARTHIK RAMANA,** appearing on behalf of the Petitioner and **SRI B. MUKHERJEE REP SRI GADI PRAVEEN KUMAR, DY. SOLICITOR GENERAL OF INDIA,** appearing for the Respondent No.1,**SRI DOMINIC FERNADES, SC FOR CBIC** appearing for the Respondent Nos. 2&4 and **SRI SWAROOP OORILLA, SPECIAL GP FOR STATE TAX,** appearing on behalf of the Respondents No.3. The Court made the following: **ORDER**

Sri P. Karthik Ramana, 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.1

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 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, 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.SREERAMA MURTHY
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Secretary, Union of India, Ministry of Finance, (Department of Revenue) No.137, North Block, New Delhi-110001.
2. The Chairman, Central Board of Indirect Taxes, Department of Revenue, Ministry of Finance, North Block, New Delhi 110 001
3. The Commissioner of State tax, Commissioner of Commercial Taxes Department, C.T Complex, Nampally, Hyderabad-500 001
4. The Assistant Commissioner, Warangal-Urban-II Circle, Warangal, Telangana
5. One CC to SRI. P. KARTHIK RAMANA, Advocate [OPUC]
6. Two CCs to SPECIAL GOVERNMENT PLEADER FOR STATE TAX, High Court for the State of Telangana, at Hyderabad [OUT]
7. One CC to SRI. GADI PRAVEEN KUMAR, DY. SOLICITOR GENERAL OF INDIA [OPUC]
8. One CC to SRI. DOMINIC FERNANDES, SC FOR CBIC[OPUC]
9. Two CD Copies

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HIGH COURT

DATED:04/04/2025



ORDER

IA NO.2 OF 2025
IN
WP.No. 10725 of 2024

DISPOSED OF THE REVIEW APPLICATION

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