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

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

PRESENT

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

REVIEW I.A.NO.2 OF 2025
IN
WRIT PETITION NO: 31498 OF 2024

Between:

M/s Shilpa Electrical Infra Tech (India) Ltd., Represented by its Managing Director Sri Gurijala Sudhakar Reddy 2nd Floor, Soni Business Complex, Prasanthi Nagar, I.E.Kukatpally, Rangareddy, Telangana PIN. 500072.

...PETITIONER

AND

1. The Assistant Commissioner(ST), Bowenpally-II Circle, Begumpet Division, Hyderabad, PIN. 500 016.
2. Joint Commissioner of State Tax, Begumpet Division, Pavani Prestige, Above R.S.Brothers. Ameerpet, Hyderabad -500 016.
3. Government of Telangana, Represented by the Secretary to Government of Telangana, Revenue Department, Government Secretariat Buildings Saifabad, Hyderabad. Telangana- PIN-500 004.

...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 dt.02-01-2025 passed in Writ Petition No. 31498 of 2024 passed by the Hon'ble Court.

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.31498 of 2024, upon hearing the arguments of SRI GOONDLA VENKATESHWARLY, appearing on behalf of Petitioner and SRI T. CHAITANYA KIRAN AGP REPRESENTING FOR SRI SWAROOP OORILLA, Learned Special Government Pleader for State Tax, for the Respondent Nos.1 & 2, AND GP FOR REVENUE for respondent No.3 and the Court made the following **ORDER**

Sri Goondla Venkateshwarlu, learned counsel for the petitioner.

Sri T. Chaitanya Kiran, learned Assistant Government Pleader represents Sri Swaroop Oorilla, learned Special Government Pleader for respondent- State Tax.

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 Registrar Judicial – I, High Court for the State of Telangana, Hyderabad.
2. The Assistant Commissioner(ST), Bowenpally-II Circle, Begumpet Division, Hyderabad, PIN. 500 016.
3. Joint Commissioner of State Tax, Begumpet Division, Pavani Prestige, Above R.S.Brothers. Ameerpet, Hyderabad -500 016.
4. The Secretary to Government of Telangana, Revenue Department, Government Secretariat Buildings Saifabad, Hyderabad. Telangana- PIN-500 004.
5. One CC to SRI. GOONDLA VENKATESWARLU Advocate [OPUC]
6. Two CCs to GP for State Tax, High Court for the State of Telangana at Hyderabad. [OUT]
7. The Section Officer, Writ DB Section, High Court for the State of Telangana at Hyderabad.
8. Two CD Copies

KKS
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HIGH COURT

DATED:11/04/2025



ORDER

REVIEW IA.NO.2 OF 2025
IN
WP.No.31498 of 2024

DISPOSING THE REVIEW APPLICATION
RESTORING THE WP TO ITS FILE

(11) PA 21/4/25