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: 14100 OF 2024

Between:

M/s. P. Satyanarayana, 11-12494, Plot no. 174, 174/A, Flat No. 201, Road No. 3, Income Tax Colony, Green Hills Colony, Ranga Reddy, Telangana - 500035, rep. by its Partner, Mr. P. Shiva Shanker Prasad.

.....PETITIONER/PETITIONER

AND

1. The Union of India, rep. by its Secretary (Finance), Ministry of Finance, North Block, New Delhi - 110001.
2. The State Tax Officer, Saroor Nagar-I Circle, Saroornagar Division, VII Floor, Gagan Vihar, M.J. Road, Nampally, Hyderabad - 500001, Telangana.
3. The State of Telangana, Rep. by the Principal Secretary to the Government, Revenue (CT) Department, Telangana Secretariat Building, Hyderabad, Telangana.
4. The Goods and Service Tax Council, Rep. by its Secretary, GST Council, Secretariat, 5th Floor, Tower-II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001.
5. The Central Board of Indirect Taxes and Customs, Rep. by its Chairman, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi-110 001.

.....RESPONDENTS/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, dated 02-01-2025, in Writ Petition No. 14100 of 2024.

This petition coming on for hearing, upon perusing the petition and affidavit filed in support thereof and upon hearing the arguments of SRI G.NARENDRA CHETTY, appearing on behalf of Petitioner, SRI B.MUKHERJEE, Learned Counsel representing SRI GADI PRAVEEN KUMAR, DEPUTY SOLICITOR GENERAL OF INDIA, for Respondent No.1, SRI P.SRI HARSHA, Learned Assistant Government Pleader representing SRI SWAROOP OORILLA, SPECIAL G.P. FOR STATE TAX, appearing for the Respondent Nos.2 & 3, and SRI DOMINIC FERNANDES, LEARNED SENIOR STANDING COUNSEL FOR CBIC, for Respondent Nos.4 and 5. the Court made the following: ORDER

Sri G.Narendra Chetty, ***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.

Sri B. Mukherjee, learned counsel representing Sri Gadi Praveen Kumar, learned Deputy Solicitor General of India, for the respondent –Union of India.

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 Union of India, rep. by its Secretary (Finance), Ministry of Finance, North Block, New Delhi - 110001.
2. The State Tax Officer, Saroor Nagar-I Circle, Saroornagar Division, VII Floor, Gagan Vihar, M.J. Road, Nampally, Hyderabad - 500001, Telangana.
3. The Principal Secretary to Government, Revenue (CT) Department, Telangana Secretariat Building, State of Telangana at Hyderabad, Telangana.
4. he Secretary, Goods and Service Tax Council, GST Council, Secretariat, 5th Floor, Tower-II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001.
5. The Chairman, Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi-110 001.

6. One CC to SRI G.NARENDRA CHETTY, Advocate. [OPUC]
7. One CC to SRI GADI PRAVEEN KUMAR, (Deputy Solicitor General of India), High Court for the State of Telangana at Hyderabad. [OPUC]
8. One CC to SRI SWAROOP OORILLA, SPL.G.P for State Tax. [OPUC]
9. One CC to SRI DOMINIC FERNANDES, LEARNED SENIOR STANDING COUNSEL FOR CBIC, Advocate (OPUC)
10. Two CD Copies.

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HIGH COURT

DATED:11/04/2025



ORDER

REVIEW I.A.No.2 OF 2025
IN
WP.No.14100 of 2024

ORDERING THE I.A

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