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

REVIEW I.A.NO.3 OF 2025
IN
WRIT PETITION NO: 32453 OF 2024

Between:

M/s. Christu Krupa Broadcasting Private Limited, Flat No.202, Bhavyas Fantastika, Road No. 12, Banjara Hills, Hyderabad, Telangana- 500034. Represented by Managing Director, Smt. Indira Karrolla, W/o. Singapore Amruthaiah, Aged 56 years, R/o, 1-4-19/9 Street No.7, Habsiguda, Hyderabad, Telangana- 500007

...PETITIONER

AND

1. The Assistant Commissioner (ST), Basheerbagh- Nampally Circle-II, Abids Division, Hyderabad, Telangana- 500001
2. Union of India, Ministry of Finance, Represented by its Secretary, North Block, New Delhi-110001
3. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana
4. Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi Rep by its Commissioner
5. Axis Bank Ltd, 12th Square Road No 12, Banjara Hills, Hyderabad- 500034 represented by its Manager

...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 Judgment and Order dated 02-01-2025 passed in W.P. No. 32453 of 2024 and consequently recall the same and hear the Petitioner in respect of all the issues raised in the writ petition

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.32453 of 2024, upon hearing the arguments of SRI MD.SHABAZ, appearing on behalf of Petitioner and SRI SWAROOP OORILLA, Learned Special Government Pleader for State Tax, for the Respondent Nos.1 & 3, SRI PULIMAMIDI SHASHIDHAR REDDY, for respondent No.2, SRI DOMINIC FERNANDES SC FOR CBIC appearing on behalf of the respondent No.4 and SRI SUBBA RAO VADREVU appeared for the Respondent No.5, the Court made the following **ORDER**

Sri Md. Shabaz, learned counsel appearing for the petitioner.

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 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/-P. CH. NAGABHUSHAMBA
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

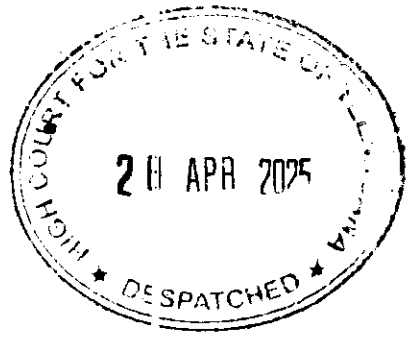
To,

1. The Assistant Commissioner (ST), Basheerbagh- Nampally Circle-II, Abids Division, Hyderabad, Telangana- 500001
2. The Secretary,Union of India, Ministry of Finance, North Block, New Delhi-110001
3. The Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana
4. The Commissioner Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi
5. The Manager, Axis Bank Ltd, 12th Square Road No 12, Banjara Hills, Hyderabad- 500034
6. One CC to SRI. MD SHABAZ Advocate [OPUC]
7. One CC to SRI. PULIMAMIDI SHASHIDHAR REDDY Advocate [OPUC]
8. One CC to Sri SUBBA RAO VADREVU Advocate [OPUC]
9. One CC to Sri DOMINIC FERNANDES SC FOR CBIC [OPUC]
10. Two CCs to GP for STATE TAX, High Court for the State of Telangana at Hyderabad. [OUT]
11. Two CD Copies

KKS
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HIGH COURT

DATED:04/04/2025



ORDER

REVIEW IA.NO.3 OF 2025
IN
WP.No.32453 of 2024

DISPOSING THE REVIEW APPLICATION
RESTORING THE WP TO ITS FILE

(14) PA
16/4/25