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.3 OF 2025
IN

WRIT PETITION NO: 7140 OF 2024

Between:

M/s. Teemage Builders Private Limited, Sy. No. 292 to 295, Pamunagundla Village, Kattanagar Mandal, Nalgonda, Telangana - 508001, Rep. by its Admin Manager and Authorized Representative Mr. Mehavannan. T.

.....PETITIONER/PETITIONER

AND

1. The Deputy Commissioner (ST), STU Nalgonda, Nalgonda Division, 6-4-99/1, 2nd Floor, VVC Complex, Hyderabad Road, Nalgonda, Nalgonda District - 508001.
2. The State of Telangana, Rep. by the Principal Secretary to the Government, Revenue (CT) Department, Telangana Secretariat Building, Hyderabad, Telangana.
3. The Union of India, rep. by its Secretary (Finance), Ministry of Finance, North Block, New Delhi - 110001.

.....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. 7140 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 T.CHAITANYA KIRAN, rep., SRI SWAROOP OORILLA, SPECIAL G.P. FOR STATE TAX appearing for the

Respondent Nos.1 & 2, and SRI B.MUKHERJEE, Learned Counsel representing SRI GADI PRAVEEN KUMAR, DEPUTY SOLICITOR GENERAL OF INDIA, for Respondent No.3. 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, for respondent Nos.1 and 2.

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

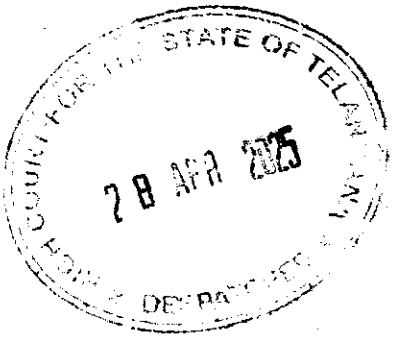
To

1. The Deputy Commissioner (ST), STU Nalgonda, Nalgonda Division, 6-4-99/1, 2nd Floor, VVC Complex, Hyderabad Road, Nalgonda, Nalgonda District - 508001.
2. The Principal Secretary to Government, Revenue (CT) Department, Telangana Secretariat Building, State of Telangana at Hyderabad, Telangana.
3. The Secretary (Finance), Union of India, Ministry of Finance, North Block, New Delhi - 110001.
4. One CC to SRI G.NARENDRA CHETTY, Advocate. [OPUC]
5. One CC to SRI GADI PRAVEEN KUMAR, (Deputy Solicitor General of India), High Court for the State of Telangana at Hyderabad. [OPUC]
6. One CC to SRI SWAROOP OORILLA, SPL.G.P for State Tax. [OPUC]
7. Two CD Copies.

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HIGH COURT

DATED:11/04/2025



ORDER

REVIEW I.A.No.3 OF 2025
IN
WP.No. 7140 of 2024

ORDERING THE I.A

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21/4/25