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

WRIT PETITION NO: 32113 OF 2024

Between:

M/s. Surya Associates, Plot No. 174, 174/A, Flat No. 201, H. No. 11-12-192, 193/2, Etemal Harivillu, Income Tax Colony, Road No. 3, R.K. Puram, Ranga Reddy District, Telangana -500035, Rep. by its Partner, Mr. P. Shiva Sankar Prasad.

...PETITIONER

AND

1. The Union of India, Through Secretary, Ministry of Finance, Department of Revenue, North Block, New Delhi -110001.
2. The State of Telangana, Rep. by the Principal Secretary to the Government, Revenue (CT) Department, Telangana Secretariat, Hyderabad, Telangana.
3. The Assistant Commissioner (ST), Saroor Nagar-1 Circle, Saroor Nagar Division, M4 Block, Manoranjan Complex, Exhibition Lane, M.J. Road, Nampally, Hyderabad- 500001, 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

Petition under Section 114 r.w. Order 47 Rules 1 & 2 CPC praying that in the circumstances stated in the grounds filed in support of the petition, the High Court may be pleased to Review the Order, dated 02-01-2025, in Writ Petition No. 32113 of 2024

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.32113 of 2024, upon hearing the arguments of SRI G. NARENDRA CHETTY, appearing on behalf of Petitioner and SRI B. MUKHERJEE REPRESENTING FOR SRI GADI PRAVEEN KUMAR DY.SOLICITOR GENERAL OF INIDA appearing on behalf of Respondent no.1 and SRI T. CHAITANYA KIRAN REPRESENTING FOR SRI SWAROOP OORILLA, Learned Special Government Pleader for State Tax, for the Respondent Nos.2 & 3, SRI DOMINIC FERNANDES SC FOR CBIC for respondent Nos.4&5 and 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/-A. SRINIVASA REDDY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Registrar Judicial-I, High Court for the State of Telangana, Hyderabad
2. The Secretary, Ministry of Finance, Department of Revenue, North Block, New Delhi -110001.
3. The Principal Secretary to the Government, Revenue (CT) Department, Telangana Secretariat, Hyderabad, Telangana.
4. The Assistant Commissioner (ST), Saroor Nagar-1 Circle, Saroor Nagar Division, M4 Block, Manoranjan Complex, Exhibition Lane, M.J. Road, Nampally, Hyderabad- 500001, Telangana
5. The Secretary, Goods and Service Tax Council, GST Council, Secretariat, 5th Floor, Tower-II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001.
6. 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.
7. The Section Officer, Writ DB Section, High Court for the State of Telangana at Hyderabad.
8. One CC to SRI. G NARENDRA CHETTY Advocate [OPUC]
9. One CC to SRI. GADI PRAVEEN KUMAR Dy. SOLICITOR GEN. OF INDIA [OPUC]
10. One CC to SRI DOMINIC FERNANDES SC FOR CBIC [OPUC]
11. Two CCs to GP for STATE TAX, High Court for the State of Telangana at Hyderabad. [OUT]
12. Two CD Copies

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HIGH COURT

DATED:11/04/2025



ORDER

REVIEW IA.NO.2 OF 2025
IN
WP.No.32113 of 2024

DISPOSING THE REVIEW APPLICATION
RESTORING THE WP TO ITS FILE

PA
21/4/25

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