HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD

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

PRESENT

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

I.A.NO.2 OF 2025
IN

WRIT PETITION NO: 30471 OF 2024

Between:

M/s. Sarath Chandra Constructions, rep. by its Managing Partner, Mr. N. Sarathchandra Chowdary, 4-1-216/86, Karthikeya Nagar, Nacharam, Hyderabad-500 076.

...PETITIONER

AND

1. Assistant Commissioner, (State Tax), Nacharam-II Circle, Hyderabad.
2. State of Telangana, rep. by its Chief Secretary, and Special Chief Secretary to Government (FAC), State Tax Department, Secretariat, Hyderabad.
3. Union of India, rep. by its Secretary, Ministry of Finance, Government of India, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110 001.
4. Central Board of Indirect Taxes and Customs, GST Policy Wing, Government of India, Ministry of Finance, New Delhi, rep. by its Commissioner (GST).

...RESPONDENTS

Petition under Section 114 read with Order 47 Rule 1 2 of 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. 30471 of 2024, passed by the Hon'ble Division Bench-II.

This petition coming on for hearing, upon perusing the petition and Memorandum of grounds filed in support thereof and upon reading the Order dated 02.01.2025 in W.P.No.30471 of 2024 and upon hearing the arguments of Sri P. Karthik Ramana, Counsel for the Petitioner and of Sri Swaroop Oorilla,

Special Governmen: Pleader for the State Tax on behalf of the Respondent No.1 and 2, Sri Gadi Praveen Kumar, Deputy Solicitor General of India, on behalf of the Respondent No.3, Sri Dominic Fernanes, SC for CBIT, on behalf of the Respondent No.4, the Court made the following: **ORDER**

Sri Karthik Ramana Puttamreddy, learned counsel for the petitioner.

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 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 W.P.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/-P. CH. NAGABHUSHAMBA
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. Assistant Commissioner, (State Tax), Nacharam-II Circle, Hyderabad.
2. The Chief Secretary, and Special Chief Secretary to Government (FAC), State Tax Department, Secretariat, State of Telangana, Hyderabad.
3. The Secretary, Ministry of Finance, Government of India, r Floor, Jeevan Deep Building, Union of India, Sansad Marg, New Delhi-110 001.
4. The Commissioner (GST), Central Board of Indirect Taxes and Customs, GST Policy Wing, Government of India, Ministry of Finance, New Delhi.
5. The Registrar,(Judicial-i), High Court for the State of Telangana at Hyderabad.
6. The Section Officer, Division Bench, High Court for the State of Telangana, at Hyderabad.
7. One CC to Sri Karthik Ramana Puttamreddy, Advocate [OPUC]
8. Two CC to The Special GP for State Tax, High Court for the State of Telangana, at Hyderabad[OUT]
9. One CC to Sri Gadi Praveen Kumar, Deputy Solicitor General of India[OPOUC]
10. One CC to Sri Dominic Fernandes, SC for CBIT[OPUC]
11. Two CD Copies

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HIGH COURT

DATED:04/04/2025



ORDER
I.A.NO.2 OF 2025
IN

WP.No.30471 of 2024

DISPOSING OF THE REVIEW APPLICATION

(14) PA 16/4/25