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 IA.NO.3 OF 2025
IN
WRIT PETITION NO: 32008 OF 2024

Between:

M/s. PROMEA THERAPEUTICS PRIVATE LIMITED, Plot No.59, Sy. No.4, Part 5,6,7,8, Gafoor Nagar, Madhapur, Hyderabad, Telangana - 500081 Rep. by its Executive Director.

...PETITIONER

AND

1. The Assistant Commissioner (ST), Madhapur-I Circle, Madhapur Division, Gagan Vihar Building, Hyderabad - 500001.
2. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad-500022.
3. Union of India, Rep. by its Secretary, Ministry of Finance, Jeevan Deep Building, 3rd Floor, Sansad Marg New Delhi- 110001.
4. Central Board of Indirect Taxes and Customs, Rep. by its Chairman, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi - 110001.

...RESPONDENTS

Petition under Section 114 read with Order 47 Rule 1 & 2 of the CPC praying that in the circumstances stated in the ~~affidavit~~ grounds filed in support of the petition, the High Court may be pleased to review the order dated 02.01.2015 in Writ Petition No. 32008 of 2024, passed by the Hon'ble Division Bench-II 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.32008 of 2024, upon hearing the arguments of Ms. P. SREE RAMYA, appearing on behalf of Petitioner and SRI T. CHAITANYA KIRAN AGP REPRESENTING FOR SRI SWAROOP OORILLA, Learned Special Government Pleader for State Tax, for the Respondent nos.1&2 and SRI GADI PRAVEEN KUMAR DY. SOLICITOR GENERAL OF INDIA for the Respondent No.3, and SRI DOMINIC FERNANDES SC FOR CBIC for respondent No.4 and the Court made the following **ORDER**

Ms.P.Sree Ramya, 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.

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

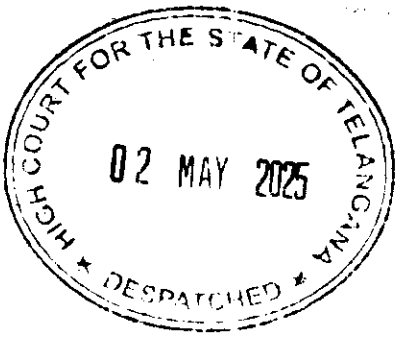
To,

1. The Registrar Judicial-I, High Court for the State of Telangana, Hyderabad
2. The Assistant Commissioner (ST), Madhapur-I Circle, Madhapur Division, Gagan Vihar Building, Hyderabad - 500001.
3. The Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad-500022.
4. The Secretary, Ministry of Finance, Jeevan Deep Building, 3rd Floor, Sansad Marg New Delhi- 110001.
5. The Chairman,Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi - 110001.
6. The Section Officer, Writ DB Section, High Court for the State of Telangana at Hyderabad.
7. One CC to SRI. P SREE RAMYA Advocate [OPUC]
8. One CC to SRI. DOMINIC FERNANDES SC FOR CBIC [OPUC]
9. One CC to Sri Gadi Praveen Kumar, Deputy Solicitor General of India [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:11/04/2025



ORDER

REVIEW IA.NO.3 OF 2025
IN
WP.No.32008 of 2024

DISPOSING THE REVIEW APPLICATION
RESTORING THE WP TO ITS FILE

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