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

REV. I.A.No.1 of 2025 in W.P.No.5617 OF 2024;
REV. I.A.No.2 of 2025 in W.P.No.8022 OF 2024;
REV. I.A.No.3 of 2025 in W.P.No.10322 OF 2024 and
REV. I.A.No.1 of 2025 in W.P.No.10565 OF 2024

REV. I.A.No.1 of 2025 in W.P.No.5617 OF 2024

Between:

M/s. Venkata Sai Ginning Mill, rep. by its Managing Partner, Mr. Dusari Ganapathi, Nelapogula, Sy.No.336/A, 336/B/3, Jangaon-506 303, Warangal District.

...PETITIONER

AND

1. Superintendent (CT), Group (23), Circle-II, Audit-II Commissionerate, Madhapur, Hyderabad-500 081.
2. Assistant Commissioner (CT), Audit-II Commissionerate, Madhapur, Hyderabad-500 081.
3. Additional Commissioner (CT), Audit-II Commissionerate, Madhapur, Hyderabad-500 081
4. Additional Commissioner (CT), Secunderabad Commissionerate, GST Bhawan, Hyderabad-500004
5. Deputy Commissioner (CT), Jangaon, Warangal, Telangana.
6. State of Telangana, rep by its Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Hyderabad.
7. Chief Secretary and Special Chief Secretary to Government (FAC), State Tax Department, Secretariat, Hyderabad.
8. Union of India, rep. by its Secretary, Government of India, Ministry of Finance, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110 001.
9. 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 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.5617 of 2024, passed by the Hon'ble Division Bench-II.

Counsel for the Petitioner: SRI KARTHIK RAMANA PUTTAMREDDY

Counsel for the Respondent No.1 to 7: SRI T.CHAITANYA KIRAN, REP.
SRI SWAROOP OORILLA, SPL. GP FOR STATE TAX

Counsel for the Respondent No.8: SRI GADI PRAVEEN KUMAR,
DEPUTY SOLICITOR GENERIAL OF INDIA

Counsel for the Respondent No.9: Ms. PRAVALLIKA,REP.
SRI DOMINIC FERNANDES, Sr. SC FOR CBIC

REV. I.A.No.2 of 2025 in W.P.No.8022 OF 2024

Between:

M/s. Sai Srinivasa Ginning Mill, Rep. by its Managing Partner, Mr. Sreenivas Reddy, Opp Yellama Temple, SY. No. 197, Jangaon, Telangana- 506167, Warangal District.

...PETITIONER

AND

1. Deputy Commissioner of Central Tax, also acting as Joint Commissioner (IN-SITU) Warangal Division, H. No. 2- 7- 391, Sri Sai Nivas, Venkateshwara Temple, Excise Colony, Hanamkonda- 506 001.
2. Assistant Commissioner, Circle- II, Office of Commissioner of Central Tax, Hyderabad Audit- II Commissionerate, H. No. 1- 98/20,21 Sanvi Yamuna Pride, Madhapur, Hitech City, Hyderabad.
3. Assistant Commissioner (State Tax), Warangal Urban-II Circle, Warangal.
4. State of Telangana, Rep by its Chief Secretary and Special Chief Secretary to Government (FAC), State Tax Department, Secretariat, Hyderabad.
5. Union of India, Rep. by its Secretary, Ministry of Finance, Government of India, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi- 110 001.
6. 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 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.8022 of 2024, passed by the Hon'ble Division Bench-II.

Counsel for the Petitioner: SRI KARTHIK RAMANA PUTTAMREDDY

Counsel for the Respondent No.1 to 4: SRI T.CHAITANYA KIRAN, REP.
SRI SWAROOP OORILLA, SPL. GP FOR STATE TAX

Counsel for the Respondent No.5: SRI GADI PRAVEEN KUMAR,
DEPUTY SOLICITOR GENERIAL OF INDIA

Counsel for the Respondent No.6: Ms. PRAVALLIKA, REP.
SRI DOMINIC FERNANDES, Sr. SC FOR CBIC

REV. I.A.No.3 of 2025 in W.P.No.10322 OF 2024

Between:

M/s. Ramaligeshwara Cotton Industries, Sy. No. 315, B, Mustyal, Cherial, Siddipet, Telangana- 506224 Represented by Managing Partner, Shri Thodupunoori Jagadeeshwar, S/o Narayana, Aged 48 years, R/o. Maddur village and mandal, Siddipet District, Telangana

...PETITIONER

AND

1. The Assistant Commissioner of Central Tax, Medchal GST Division, Medchal GST Commissionerate, Plot No. 16 and 21, 5th Floor, Aditya Towers, Sri Sai Enclave, Near Check Post, Old Bowenpally, Secunderabad- 500 011
2. The Principal Commissioner of Central Tax, Medchal GST Commissionerate, III Floor, Medchal GST Bhavan, 11-4-649/B, Lakdikapul, Hyderabad 500 004
3. Union of India, Ministry of Finance, Represented by its Secretary, North Block, New Delhi-110001
4. Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi rep by its Commissioner
5. State of Telangana, Rep. by its Principal Secretary (Revenue) Department, Telangana, Secretariat Buildings, Hyderabad

...RESPONDENTS

Petition under order 47 rule 1 of 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 Judgement and Order dated 02-01-2025 passed in W.P. No. 10322 of 2024 and consequently recall the same and hear the Petitioner in respect of all the issues raised in the writ petition.

Counsel for the Petitioner: SRI M.NAGA DEEPAK

Counsel for the Respondent No.1 & 2: SRI T.CHAITANYA KIRAN, REP.
SRI SWAROOP OORILLA, SPL. GP FOR STATE TAX

Counsel for the Respondent No.3: SRI GADI PRAVEEN KUMAR,
DEPUTY SOLICITOR GENERIAL OF INDIA

Counsel for the Respondent No.4: Ms. PRAVALLIKA,REP.
SRI DOMINIC FERNANDES, Sr. SC FOR CBIC

Counsel for the Respondent No.5: GP FOR REVENUE

REV. I.A.No.1 of 2025 in W.P.No.10565 OF 2024

Between:

M/s. Omshanthi Trading Company, rep. by its Proprietrix Mrs. Meera Kalva, 8-9-142, Bandelli Street, JPN Road, Warangal-506 002, Warangal District

...PETITIONER

AND

1. Deputy Commissioner of Central Tax, Warangal Division, 2-7-391, Sri Sai Nivas, Venkateshwara Temple, Excise Colony, Hanamkonda-506 001.
2. Superintendent, Warangal Urban-II, Warangal.
3. Assistant Commissioner of Central Tax, Audit II Commissionerate, 1-98/B/20, 21, Sanvi Yamuna Pride, Krithika Layout, Madhapur, Hitech City Hyderabad-500 081.
4. State of Telangana, rep by its Chief Secretary and Special Chief Secretary to Government (FAC), State Tax Department, Secretariat, Hyderabad.
5. Union of India, rep. by its Secretary, Government of India, Ministry of Finance, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110 001.
6. 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 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.10565 of 2024, passed by the Hon'ble Division Bench-II.

Counsel for the Petitioner: SRI KARTHIK RAMANA PUTTAMREDDY

Counsel for the Respondent No.1 to 4: SRI T.CHAITANYA KIRAN, REP.
SRI SWAROOP OORILLA, SPL. GP FOR STATE TAX

Counsel for the Respondent No.5: SRI GADI PRAVEEN KUMAR,
DEPUTY SOLICITOR GENERIAL OF INDIA

Counsel for the Respondent No.6: Ms. PRAVALLIKA, REP.
SRI DOMINIC FERNANDES, Sr. SC FOR CBIC

The Court made the following: COMMON ORDER

Sri Karthik Ramana Puttamreddy and Sri M.Naga Deepak, learned counsel for the petitioners in all the writ petitions respectively.

Sri T.Chaitanya Kiran, learned Counsel representing Sri Swaroop Oorilla, learned Special Government Pleader appearing for respondent-State-Tax and Ms.Pravallika, learned counsel representing Sri Dominic Fernandes, learned Senior Standing Counsel for CBIC.

With the consent finally heard.

Learned counsel for the parties, during the course of hearing, fairly submitted that these matters were decided with batch of above 350 matters in WP.No.1154 of 2024 and batch and connected matters. In the common order of WP.No.1154 of 2024 and batch, dated 02.01.2025, this Court mainly examined the constitutionality of two extension notifications under the Goods and Services Tax Act, 2017. In these matters, a different point is also involved namely reverse charge mechanism and therefore, these review petitions may be allowed and the writ petitions may be restored for analogous hearing with connected matters.

In view of the consensus arrived at, these applications for review are allowed. The Writ Petitions are restored to their original number.

List with WP.No.13734 of 2023 and batch.

SD/- L. VIJAYA LAXMI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Deputy Commissioner of Central Tax, Warangal Division, 2-7-391, Sri Sai Nivas, Venkateshwara Temple, Excise Colony, Hanamkonda-506 001.
2. The Superintendent, Warangal Urban-II, Warangal.
3. The Assistant Commissioner of Central Tax, Medchal GST Division, Medchal GST Commissionerate, Plot No. 16 and 21, 5th Floor, Aditya Towers, Sri Sai Enclave, Near Check Post, Old Bowenpally, Secunderabad- 500 011
4. The Principal Commissioner of Central Tax, Medchal GST Commissionerate, III Floor, Medchal GST Bhavan, 11-4-649/B, Lakdikapul, Hyderabad 500 004
5. The Assistant Commissioner of Central Tax, Audit II Commissionerate, 1-98/B/20, 21, Sanvi Yamuna Pride, Krithika Layout, Madhapur, Hitech City Hyderabad-500 081.

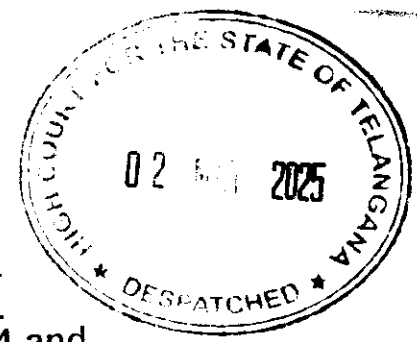
6. The Chief Secretary and Special Chief Secretary to Government (FAC), State Tax Department Secretariat, Hyderabad, State of Telangana.
7. The Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Hyderabad, State of Telangana.
8. The Secretary, Government of India, Ministry of Finance, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi, Union of India-110 001.
9. The Commissioner (GST), Central Board of Indirect Taxes and Customs, GST Policy Wing, Government of India, Ministry of Finance, New Delhi.
10. The Deputy Commissioner of Central Tax, also acting as Joint Commissioner (IN- SITU) Warangal Division, H. No. 2- 7- 391, Sri Sai Nivas, Venkateshwara Temple, Excise Colony, Hanamkonda- 506 001.
11. The Assistant Commissioner, Circle- II, Office of Commissioner of Central Tax, Hyderabad Audit- II Commissionerate, H. No. 1- 98/20, 21 Sanvi Yamuna Pride, Madhapur, Hitech City, Hyderabad.
12. The Deputy Commissioner (CT), Jangaon, Warangal, Telangana.
13. The Assistant Commissioner (CT), Janagaon, Warangal.
14. The Superintendent (CT), Group (23), Circle-II, Audit-II Commissionerate, Madhapur, Hyderabad-500 081.
15. The Assistant Commissioner (CT), Audit-II Commissionerate, Madhapur, Hyderabad-500 081.
16. The Additional Commissioner (CT), Secunderabad Commissionerate, GST Bhawan, Hyderabad-500004.
17. The Additional Commissioner (CT), Audit II Commissionerate, Madhapur, Hyderabad-500081.
18. The Assistant Commissioner (State Tax), Warangal Urban II Circle, Warangal.
19. The Principal Secretary (Revenue) Department, Secretariat Buildings, State of Telangana, Hyderabad.
20. The Section Officer, Posting Section, High Court for the State of Telangana at Hyderabad.
21. The Section Officer, Writ Non-Service Section, High Court for the State of Telangana at Hyderabad.
22. The Section Officer, Writ DB Section, High Court for the State of Telangana at Hyderabad.
23. One CC to SRI KARTHIK RAMANA PUTTAMREDDY, Advocate [OPUC]
24. One CC to SRI M.NAGA DEEPAK, Advocate [OPUC]
25. One CC to SRI DOMINIC FERNANDES, Sr. SC FOR CBIC [OPUC]
26. One CC to SRI GADI PRAVEEN KUMAR, DEPUTY SOLICITOR GENERIAL OF INDIA, High Court for the State of Telangana at Hyderabad [OPUC]
27. Two CCs to SPL. GP FOR STATE TAX, High Court for the State of Telangana at Hyderabad [OUT]
28. Two CCs to GP FOR REVENUE, High Court for the State of Telangana at Hyderabad [OUT]
29. Two CD Copies

BSR

HIGH COURT

DATED: 11/04/2025

List with W.P.No.13734 of 2023 & batch



COMMON ORDER

REV. I.A.No.1 of 2025 in W.P.No.5617 OF 2024;
REV. I.A.No.2 of 2025 in W.P.No.8022 OF 2024;
REV. I.A.No.3 of 2025 in W.P.No.10322 OF 2024 and
REV. I.A.No.1 of 2025 in W.P.No.10565 OF 2024

ALLOWING ALL THE REV. I.A's &

RESTORING ALL THE W.P's TO ITS FILE

(33)

kpr

01/05/25