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.2 OF 2025
IN

WRIT PETITION NO: 22552 OF 2024

Between:

Mr. Prasad Sankranthi, , S/o Mr. Sankranthi Veeraiah, aged 71 years, Occ. Business (Works Contracts), R/o 5-1-210, Kaviraja Nagar, Khammam - 507 002, Telangana.

.....REVIEW PETITIONER/PETITIONER

AND

1. The Assistant Commissioner (ST), Khammam - III Circle, Warangal Division, D. No. 11-26-229 and 230, Block - I, Srinivas Colony, M.G.M. Road, Warangal - 506 007, Telangana.
2. State of Telangana, Represented by its Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Hyderabad.
3. The Commissioner of State Taxes, , State of Telangana, Commercial Taxes Complex, M.J. Road, Opposite Gandhi Bhavan, Nampally, Hyderabad - 500 001.
4. Central Board of Indirect Taxes and Customs, GST Policy Wing, Government of India, Ministry of Finance, New Delhi, Represented by its Commissioner (GST).
5. Union of India, Represented by its Principal Secretary, Government of India, Ministry of Finance, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi - 110 001.

.....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 and recall the judgment dated 02.01.2025, thereby restore W.P.No. 22552

of 2024 for fresh hearing and allow the writ petition after hearing in the interests of justice.

This petition coming on for hearing, upon perusing the petition and affidavit filed in support thereof and upon hearing the arguments of SRI A.V.A.SIVA KARTIKEYA, 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 to 3, SRI DOMINIC FERNANDES, LEARNED SENIOR STANDING COUNSEL FOR CBIC, for Respondent No.4 and SRI B.MUKHERJEE, Learned Counsel representing SRI GADI PRAVEEN KUMAR, DEPUTY SOLICITOR GENERAL OF INDIA, for Respondent No.5. the Court made the following: ORDER

SRI A.V.A.SIVA KARTIKEYA, ***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-K.SREERAMA MURTHY
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Assistant Commissioner (ST), Khammam - III Circle, Warangal Division, D. No. 11-26-229 and 230, Block - I, Srinivas Colony, M.G.M. Road, Warangal - 506 007, Telangana.
2. The Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, State of Telangana at Hyderabad.
3. The Commissioner of State Taxes, , State of Telangana, Commercial Taxes Complex, M.J. Road, Opposite Gandhi Bhavan, Nampally, Hyderabad - 500 001.
4. The Commissioner (GST), Central Board of Indirect Taxes and Customs, GST Policy Wing, Government of India, Ministry of Finance, New Delhi.

5. The Principal Secretary, Union of India, Government of India, Ministry of Finance, 3rd Floor, Jeevan Deep Building, Sansad Marg. New Delhi - 110 001.
6. One CC to SRI A.V.A.SIVA KARTIKEYA, Advocate. [OPUC]
7. One CC to SRI GADI PRAVEEN KUMAR, (Deputy Solicitor General of India), High Court for the State of Telangana at Hyderabad. [OPUC]
8. One CC to SRI SWAROOP OORILLA, SPL.G.P for State Tax. [OPUC]
9. One CC to SRI DOMINIC FERNANDES, LEARNED SENIOR STANDING COUNSEL FOR CBIC, Advocate (OPUC)
10. Two CD Copies.

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HIGH COURT

DATED:11/04/2025



ORDER

REVIEW I.A.No.2 OF 2025
IN
WP.No.22552 of 2024

ORDERING THE I.A

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