IN THE HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD
(Special Original Jurisdiction)

FRIDAY, THE TWENTY EIGHTH DAY OF MARCH
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.3 OF 2025
IN
WRIT PETITION NO: 33732 OF 2024

Between:

M/s. Vijay Nirman Company Private Limited, Represented by its Vice-Chairman, A V V Prasad, Having its office at 8- 3- 833/118, Kamalapuri Phase 1, Hyderabad, Telangana - 500 073. Mobile No 91 95508 06688. Email Id sukesh.mr@vijaynirman.com

...PETITIONER

AND

1. The Deputy Commissioner of State Tax, Punjagutta STU-2 Circle, Punjagutta Division, Mayur Kushal Complex, Abids, Hyderabad, Telangana - 500 001.
2. The Union of India, Through its Secretary, The Department of Revenue, Ministry of Finance, North Block, New Delhi.
3. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana.
4. Aashish Nag Madamanchi, 8-3-616/41, Yellareddy Guda, Ameerpet, Hyderabad, Telangana - 500 073.
5. M/s. Misa Architecture and Interiors Private Limited, 11-5-465, Shersons Residency, Criminal Court Road, Red Hills, Hyderabad, Telangana - 500 004.
6. M/s. AGS Management Services Private Limited, Plot No-27, H.No.1-36-98, Paigah House, Phase-2, SP Road, Secunderabad, Hyderabad, Telangana - 500 003.

...RESPONDENTS

Petition under Order 47 Rule 1 of 151 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 Judgment and Order dated 02-01-2025 passed in W.P. No. 33732 of 2024 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 affidavit filed in support thereof and upon hearing the arguments of SRI VENKATA PRASAD, rep., SRI MD.SHABAZ, appearing on behalf of Petitioner, Counsel for the Respondent No.1 : SRI DOMINIC FERNANDES, Sr.SC FOR CBIC, Counsel for the Respondent No.2 : SRI MUKHERJEE, rep., SRI GADI PRAVEEN KUMAR, DY.SO.GEN, SRI SWAROOP OORILLA, SPECIAL G.P. FOR STATE TAX appearing for the Respondent No.3, the Court made the following: **ORDER**

Sri Venkata Prasad, learned counsel representing Sri Md.Shabaz, learned counsel for the petitioner.

Sri Swaroop Oorilla, learned Special Government Pleader for respondent-State Tax.

With the consent finally heard.

During the course of hearing, learned counsel for the parties, fairly submitted that in the writ petition, the petitioner has called in question the constitutionality of Section 16(2)(c) of the Central Goods and Services Tax Act, 2017 and the said aspect cannot be examined by the appellate authority. Thus, the Writ Petition can be restored to its original number. However, it is agreed that, that portion of the relief, which has already been decided in the WP.No.1154 of 2024 and batch cannot be reopened.

In view of this consensus arrived at, WP.No.33732 of 2024 is restored to its original number. The order under review is recalled. However, it will not be open to the writ petitioner to assail the extension notifications, which were upheld in WP.No.1154 of 2024 and batch.

Accordingly, the Review Application is disposed of.

Registry shall keep a copy of this order in the original Writ Petition.

SD-K.SREERAMA MURTHY
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Deputy Commissioner of State Tax, Punjagutta STU-2 Circle, Punjagutta Division, Mayur Kushal Complex, Abids, Hyderabad, Telangana - 500 001.
2. The Secretary, The Department of Revenue, Ministry of Finance, North Block, Union of India, New Delhi.
3. The Principal Secretary to Government Revenue Department (Commercial Tax), State of Telangana, Hyderabad, Telangana.
4. One CC to SRI MD.SHABAZ, Advocate. [OPUC]
5. One CC to SRI DOMINIC FERNANDES, Senior Standing Counsel for CBIC. [OPUC]
6. One CC to SRI GADI PRAVEEN KUMAR, (Deputy Solicitor General of India), High Court for the State of Telangana at Hyderabad. [OPUC]
7. One CC to SRI SWAROOP OORILLA, SPL.G.P for State Tax. [OPUC]
8. The Section Officer, Posting Section, High Court for the State of Telangana at Hyderabad.
9. The Section Officer, Division Bench-II, High Court for the State of Telangana at Hyderabad.
10. Two CD Copies.

BSK

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HIGH COURT

DATED:28/03/2025



REVIE WORDER

REVIEW I.A.No.3 OF 2025
IN
WP.No.33732 of 2024

ORDERING THE I.A

(12) M.T 11/4/25