[ 3430 ]

**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**

**IA NO.2 OF 2025**
**IN**
**WRIT PETITION NO: 14843 OF 2024**

**Between:**

M/s.Stallion Tyres Limite, Rep. by Mr.M.N.Venkaatesh, CEO, Plot No.9, IDA - Nacharam, Hyderabad, Telangana-500076.

**AND** **...PETITIONER**

1. The Assistant Commissioner (ST), Nacharam 2, Saroornagar Division, Hyderabad.
2. The Joint Commissioner (ST), Saroomagar Division, Hyderabad.
3. State of Telangana, Department of Revenue (C.T.), Rep. by its Principal Secretary Secretariat, Hyderabad, Telangana.
4. Central Board of Direct Taxes and Customs, Represented by Chairman, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi-110001.
5. Union of India, Rep. by its Principal Secretary, Government of India, Ministry of Finance, 3rd Floor, Jeevan Deep Building, SansadMarg, New Delhi-110001.

**...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.14843 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 the support thereof and upon reading the Order dated 02.01.2025 in WP No. 14843 of 2024 and upon hearing the arguments of **SRI P. KARTHIK RAMANA,** appearing on behalf of the Petitioner and **SRI**

**SWAROOP OORILLA, SPECIAL GP FOR STATE TAX,** appearing on behalf of the Respondents Nos. 1&2, **SRI DOMINIC FERNADES, SC FOR CBIC** appearing for the Respondent No. 3 and **SRI GADI PRAVEEN KUMAR, DY. SOLICITOR GENERAL OF INDIA**, appearing for the Respondent No.4. The Court made the following: **ORDER**

**Sri P. Karthik Ramana, learned counsel appearing for the petitioner.**

**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-K.SREERAMA MURTHY**
**DEPUTY REGISTRAR**

**//TRUE COPY//**

**SECTION OFFICER**

**To,**

1. The Assistant Commissioner (ST), Nacharam 2, Saroornagar Division, Hyderabad.
2. The Joint Commissioner (ST), Saroornagar Division, Hyderabad.
3. The Principal Secretary, Department of Revenue (C.T.), Secretariat, Hyderabad, Telangana.
4. The Chairman, Central Board of Direct Taxes and Customs, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi-110001.
5. The Principal Secretary, Union of India, Government of India, Ministry of Finance, 3rd Floor, Jeevan Deep Building, SansadMarg, New Delhi-110001.
6. One CC to SRI. P. KARTHIK RAMANA, Advocate [OPUC]
7. Two CCs to SPECIAL GOVERNMENT PLEADER FOR STATE TAX, High Court for the State of Telangana, at Hyderabad [OUT]
8. One CC to SRI. GADI PRAVEEN KUMAR, DY. SOLICITOR GENERAL OF INDIA [OPUC]
9. One CC to SRI. DOMINIC FERNANDES, SC FOR CBIC[OPUC]
10. Two CD Copies

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HIGH COURT

DATED:04/04/2025




ORDER

IA NO.2 OF 2025
IN
WP.No. 14843 of 2024

DISPOSED OF THE REVIEW APPLICATION

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19/4/2025