HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD

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.1 OF 2025
IN

WRIT PETITION NO: 13756 OF 2024

Between:

M/s. Hindustan Marketing (Legal Name Venugopal Reddy Kamalakuntla), H. No. 16-107/7/9, Plot No. 23/A, Icrisat Colony, Phase-11, Near Masjid, Ameenpur, Patancheru, Biramguda, Ranga Reddy District, Telangana 502032, Rep. by its Proprietor Mr. Venugopal Reddy Kamalakuntla

...PETITIONER

AND

1. The Union of India, rep. by its Secretary (Finance), Ministry of Finance, North Block, New Delhi 110001
2. The Assistant Commissioner (ST), Madhapur 6 Circle, Madhapur Division, VII Floor, Gagan Vihar M.J. Road, Nampally, Hyderabad - 500001, Telangana
3. The State of Telangana, Rep. by the Principal Secretary to the Government, Revenue (CT) Department, Telangana Secretariat Building, Hyderabad, Telangana
4. The Goods and Service Tax Council, Rep. by its Secretary, GST Council, Secretariat, 5th Floor, Tower-II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001
5. The Central Board of Indirect Taxes and Customs, Rep. by its Chairman, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi-110 001

...RESPONDENTS

Petition under Section 114 r.w. Order 47 Rules 1 & 2 of the 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 13756 of 2024.

This petition coming on for hearing, upon perusing the petition and Memorandum of grounds filed in support thereof and upon reading the Order dated 02.01..2025 in W.P.No.13756 of 2024 and upon hearing the arguments of Sri G. Narendra Chetty, Counsel for the Petitioner and Sri B. Mukherjee, representing for Sri Gadi Praveen Kumar, Deputy Solicitor General of India on behalf of the Respondent No.1, and of Sri T. Chaitanya Kiran, Assistant Government Pleader represents Sri Swaroop Oorilla, Special Government Pleader for the State Tax on behalf of the Respondent Nos.2 and 3, Sri Dominic Fernandes, SC for CBIC on behalf of the Respondent Nos.4 and 5 the Court made the following: **ORDER**

Sri G.Narendra Chetty, 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/-A. SRINIVASA REDDY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Secretary (Finance), The Union of India, Ministry of Finance, North Block, New Delhi 110001
2. The Assistant Commissioner (ST), Madhapur 6 Circle, Madhapur Division, VII Floor, Gagan Vihar M.J. Road, Nampally, Hyderabad - 500001, Telangana
3. The Principal Secretary to the Government, Revenue (CT) Department, Telangana Secretariat Building, Hyderabad, The State of Telangana, Telangana
4. The Secretary, The Goods and Service Tax Council, GST Council, Secretariat, 5th Floor, Tower-II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001
5. The Chairman, The Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi-110 001
6. The Section Officer, Division Bench, High Court for the State of Telangana, at Hyderabad.
7. One CC to Sri G. Narendra Chetty, Advocate [OPUC]
8. One CC to Sri Gadi Praveen Kumar Dy. Solicitor Gen. Of India [OPUC]
9. One CC to Sri Dominic Fernandes, SC for CBIC[OPUC]
10. Two CC to The Special GP for State Tax, High Court for the State of Telangana, at Hyderabad[OUT]
11. Two CD Copies

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HIGH COURT

DATED:11/04/2025



ORDER

REVIEW I.A.NO.1 OF 2025
IN

WP.No.13756 of 2024

DISPOSING OF THE REVIEW APPLICATION

(14) M.T
21/4/25