HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD

FRIDAY, THE THIRTEENTH DAY OF JUNE
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE THE ACTING CHIEF JUSTICE SUJOY PAUL
AND
THE HONOURABLE DR. JUSTICE G.RADHA RANI

IA NO: 3 OF 2025
IN
WRIT PETITION NO: 33506 OF 2024

Between:

M/s. VRVS India Private Limited, 1-3-183/40/46/5, Gandhi Nagar, Kavadiguda, Hyderabad - 500 080. Rep. by its Managing Director Mr/ Manoj Balakrishnan

...PETITIONER

AND

1. The Deputy Commissioner (ST), Gandhi Nagar Circle, Secunderabad Division, Hyderabad.
2. The Assistant Commissioner (ST), Gandhi Nagar Circle, Secunderabad Division, Hyderabad.
3. The Assistant Commissioner of Central Tax, Gandhi Nagar Circle, Musheerabad Division, Hyderabad.
4. The Assistant Commissioner of Central Tax, Circle-III, Audit-II Commissionerate, Madhapur, Hitech City, Hyderabad.
5. The Assistant Commissioner of Central Tax, Gandhi Nagar Circle, Musheerabad Division, Hyderabad - 500 003
6. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad.
7. The Union of India, Rep. by its Secretary, Ministry of Finance, North Block, New Delhi - 110 001.
8. The Central Board of Indirect Taxes and Customs, Rep. by its Chairman, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi - 100 001.

...RESPONDENTS

Petition under Section 114 r/w Order 47 Rule 1&2 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.33506 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. 33506 of 2024 and upon hearing the arguments of **SRI SHAIK JEELANI BASHA** , appearing on behalf of the Petitioner and **SRI T. CHAITANYA KIRAN, REP SRI SWAROOP OORILLA, SPECIAL GP FOR STATE TAX**, appearing on behalf of the Respondents Nos.1to6, and **SRI GADI PRAVEEN KUMAR, DY. SOLICITOR GENERAL OF INDIA**, appearing for Respondent No.7 , **SRI DOMINIC FERNANDES, SC FOR CBIC** , appearing on behalf of the Respondent No.8. The Court made the following: **ORDER**

Sri Mohammed Rafi, learned counsel for the petitioner and Sri T.Chaitanya Kiran, learned counsel representing 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 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/-N.SRIHARI
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

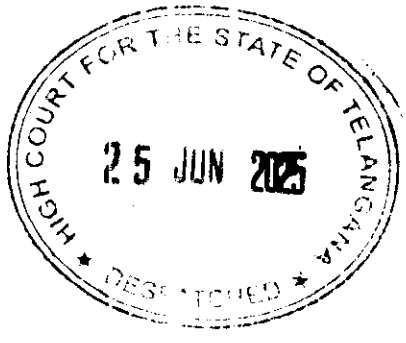
1. The Deputy Commissioner (ST), Gandhi Nagar Circle, Secunderabad Division, Hyderabad.
2. The Assistant Commissioner (ST), Gandhi Nagar Circle, Secunderabad Division, Hyderabad.
3. The Assistant Commissioner of Central Tax, Gandhi Nagar Circle, Musheerabad Division, Hyderabad.
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5. The Assistant Commissioner of Central Tax, Gandhi Nagar Circle, Musheerabad Division, Hyderabad - 500 003
6. The Principal Secretary, Revenue (CT) Department, Telangana Secretariat, T.S.,Hyderabad.
7. The Secretary, Union of India, Ministry of Finance, North Block, New Delhi - 110 001.
8. The Chairman Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi - 100 001.

9. The Section Officer, Division Bench-II, Section High Court for the State of Telangana Hyderabad
10. The Section Officer, Posting Section , High Court for the State of Telangana , Hyderabad
11. One CC to SRI SHAIK JEELANI BASHA, Advocate [OP JC]
12. One CC to SRI SWAROOP OORILLA, SPL.G.P for State Tax. [OPUC]
13. One CC to SRI DOMINIC FERNANDES, SC FOR CBIC [OPUC]
14. One CC to SRI GADI PRAVEEN KUMAR, (Deputy Solicitor General of India), High Court for the State of Telangana at Hyderabad. [OPUC]
15. Two CD Copies.

BSK

HIGH COURT

DATED:13/06/2025



ORDER

IA NO: 3 OF 2025
IN
W.P.NO: 33506 OF 2024

DISPOSING OF THE
REVIEW PETITION
WITHOUT COSTS

25/6/2025