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

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

PRESENT

THE HON'BLE THE ACTING CHIEF JUSTICE SUJOY PAUL
AND
THE HON'BLE Dr. JUSTICE G.RADHA RANI

I.A. No.3 OF 2025
IN
WRIT PETITION NO: 29507 OF 2024

Between:

M/s. SPIKE TECHNOLOGIES, Having its address at 206, 2, Ganesh Nilayam, Ganesh Nagar, Chintal, Rangareddy, Telangana - 500055. Represented by its Authorized Signatory, Shoronuraju Tavitayya Gandem, S/o.Tavitayya Chandramani Gandem, Aged about 50 years R/o Hyderabad

...REVIEW PETITIONER/PETITIONER

AND

1. The Assistant Commissioner of State Tax, Ferozguda circle, Hyderabad Rural Division Hyderabad, Telangana
2. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana

...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 the Judgment and Order dated 02-01-2025 passed in W.P. No. 29507 of 2024 and consequently recall the same and hear the Petitioner in respect of all the issues raised in the writ petition.

Counsel for the Petitioner: SRI M. NAGA DEEPAK

Counsel for the Respondents: SRI T. CHAITANYA KIRAN, REPRESENTING SRI SWAROOP OORILLA, SPECIAL GOVERNMENT PLEADER FOR STATE TAX

The Court made the following: ORDER

Sri M.Naga Deepak, learned counsel for the petitioner.

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/-S. MALLIKARJUNA RAO
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Assistant Commissioner of State Tax, Ferozguda circle, Hyderabad Rural Division Hyderabad, Telangana

2. The Principal Secretary to Government Revenue Department (Commercial Tax), State of Telangana, Hyderabad, Telangana

3. One CC to SRI M. NAGA DEEPAK, Advocate [OPUC]

4. Two CCs to SRI SWAROOP OORILLA, Special Government Pleader for State Tax, High Court for the State of Telangana at Hyderabad. [OUT]

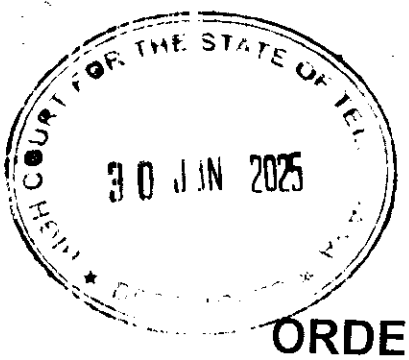
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(Registry is directed to keep a copy of this order in the original Writ Petition)

MP
BS

HIGH COURT

DATED:27/06/2025



ORDER

I.A. No.3 OF 2025
IN
WP.No.29507 of 2024

DISPOSING OF THE REVIEW APPLICATION

(10) PA
30/6/25