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

**REVIEW IA NO. 2 OF 2025**
**IN**
**WRIT PETITION NO: 20233 OF 2024**

**Between:**

M/s. Sainath Ginning and Pressing Factory, 4- 5- 13/8, Sy No. 29A, Rampur Road, Adilabad, Telangana- 504001. Rep by its Proprietor, Kotawar Sandeep.

**...PETITIONER**

**AND**

1. The Union of India, Rep. by its Secretary (Finance), Ministry of Finance, North Block, New Delhi - 110001.
2. The State of Telangana, Rep. by the Principal Secretary to the Government, Revenue (CT) Department, Telangana Secretariat Building, Hyderabad, Telangana.
3. The Joint Commissioner (ST), Adilabad STU, Adilabad, H. No. 9- 6, Second Floor, Chandra Hero Complex, Sai Nagar, Dasnapur, Adilabad - 504001, 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.
6. The Branch Manager, Karur Vysya Bank, Door No. 3- 2- 24, Station Road, Adilabad- 504001, Adilabad District, Telangana.

**...RESPONDENTS**

Petition under Section 114 r/w 47 Rules 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. 20233 of 2024, passed by this Hon'ble Court

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. 20233 of 2024 and upon hearing the arguments of **SRI M. RAMA CHANDRAMURHTY** , appearing on behalf of the Petitioner and **SRI GADI PRAVEEN KUMAR, DY. SOLICITOR GENERAL OF IND A**, appearing for Respondent Nos 1&4, **SRI T. CHAITANYA KIRAN, REP SRI SWAROOP OORILLA, SPECIAL GP FOR STATE TAX,** appearing on behalf of the Respondents Nos. 2&3. and **SRI DOMINIC FERNANDES, SC FOR CBIT appearing for Respondent No.5 and None Appeared** for the Respondent No.6.The Court made the following: **ORDER**

***Sri M.Rama Chandramurthy, 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. The consequential bank attachment shall also stand revoked.***

***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.V.S. PRASAD**
**DEPUTY REGISTRAR**

**//TRUE COPY//**

**SECTION OFFICER**

**To,**

1. The Secretary, Union of India, (Finance), Ministry of Finance, North Block, New Delhi - 110001.
2. The Principal Secretary to the Government, Revenue (CT) Department, Telangana Secretariat Building, Hyderabad, Telangana.
3. The Joint Commissioner (ST), Adilabad STU, Adilabad, H. No. 9- 6, Second Floor, Chandra Hero Complex, Sai Nagar, Dasnapur, Adilabad - 504001, 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 Chairman, Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi- 110 001.
6. The Branch Manager, Karur Vysya Bank, Door No. 3- 2- 24, Station Road, Adilabad- 504001, Adilabad District, Telangana.
7. The Section Officer, Division Bench, Section High Court for the State of Telangana, Hyderabad
8. One CC to SRI. MUKTINUTALAPATI RAMACHANDRA MURTHY, Advocate [OPUC]
9. Two CCs to SPECIAL GP FOR STATE TAX, High Court for the State of Telangana, at Hyderabad [OUT]
10. One CC to Ms. DOMINIC FERNANDES, SC FOR CBIC [OPUC]
11. One CC to SRI. GADI PRAVEEN KUMAR, Dy. SOLICITOR GEN. OF INDIA [OPUC]
12. Two CD Copies

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HIGH COURT

DATED:27/06/2025

ORDER

REVIEW IA NO.2 OF 2025
IN
WP.No.20233 of 2024




REVIEW APPLIATION IS DISPOSED OF

15 M.J
30/6/25