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

I.A.NO.3 OF 2025
IN
WRIT PETITION NO: 14476 OF 2024

Between:

M/s.Paladugu Venkateswara Rao, 24-7-ff-8, G-8, Dumeza Apartments, Vishnupuri, Malkajgiri, Medchal-Malkajgiri District. Rep. by its Proprietor Mr.Paladugu Venkateswara Rao

...PETITIONER

AND

1. The Assistant Commissioner (ST), Malkajgiri-II Circle, Malkajgiri Division,Hyderabad.
2. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad. State of Telangana.
3. The Union of India, Rep. by its Secretary, Ministry of Finance, North Block, New Delhi 110 001.
4. 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/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.14476 of 2024 passed by the Hon"ble Division Bench-II

This petition coming on for hearing, upon perusing the petition and affidavit filed in support thereof and upon hearing the arguments of Ms. SHAIK VAHEEDA SUSHMA, appearing on behalf of Petitioner, SRI T.CHAITANYA KIRAN, rep., SRI SWAROOP OORILLA, SPECIAL G.P. FOR STATE TAX appearing for the Respondent No.1&2, SRI GADI PRAVEEN KUMAR, Dy.Solicitor General on

behalf of the Respondent No.3 AND SRI DOMINIC FERNANDES, Sr.SC FOR CBIC on behalf of the Respondent No.4, the Court made the following: **ORDER**

Ms.Shaik Vaheeda Sushma, 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/-P. CH. NAGABHUSHAMBA
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Assistant Commissioner (ST), Malkajgiri-II Circle, Malkajgiri Division,Hyderabad

2. The Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad. State of Telangana.

3. The Secretary, Ministry of Finance, North Block, New Delhi 110 001.

4. 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

5. One CC to SRI. SHAIK VAHEEDA SUSHMA Advocate [OPUC]

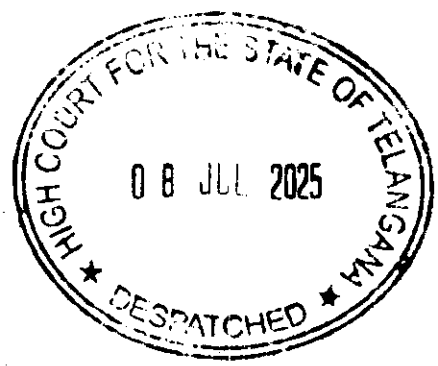
6. One CC to SRI SWAROOP OORILLA, SPL.G.P for State Tax. [OPUC]
7. One CC to SRI DOMINIC FERNANDES, Sr.SC FOR CBIC [OPUC]
8. One CC to SRI GADI PRAVEEN KUMAR, (Deputy Solicitor General of India), High Court for the State of Telangana at Hyderabad. [OPUC]
9. The Section Officer, Division Bench-II, High Court for the State of Telangana at Hyderabad.
10. The Registrar (Judicial-1), High Court for the State of Telangana at Hyderabad.
11. Two CD Copies.

KKS

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HIGH COURT

DATED:27/06/2025



ORDER

I.A.NO.3 OF 2025
IN
WP.No.14476 of 2024

DISPOSING THE REVIEW APPLICATION

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