**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**

**REV.IA.2 OF 2025**
**IN**
**WRIT PETITION NO: 19992 OF 2024**

**Between:**

M/s. A.K.Traders, Rep. by its Proprietor, Md. Aslam Khan, 17-1-149/150, Rein Bazar Kaman, Hyderabad - 500 023

**...REVIEW PETITIONER/PETITIONER**

**AND**

1. The Assistant Commissioner (ST), Malakpet-2, Charminar Division, Hyderabad, Telangana.
2. The Commissioner of State Taxes, State of Telangana, Commercial Taxes Complex, M.J. Road, Opposite Gandhi Bhavan, Nampally, Hyderabad - 500 001.
3. State of Telangana, Represented by its Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Hyderabad.
4. Central Board of Indirect Taxes and Customs, GST Policy Wing, Government of India, Ministry of Finance, New Delhi, Represented by its Commissioner (GST).
5. Union of India, Represented by its Principal Secretary, Government of India, Ministry of Finance, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110 001.

**...RESPONDENTS/RESPONDENTS**

Petition under Section 114 r/w order 47 Rule 1 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 and recall the judgment dated 02.01.2025, thereby restore W.P.No.19992 of 2024 for fresh hearing and allow the writ petition after hearing in the interests of justice.

This Petition coming on for hearing, upon perusing the petition and Memorandum of Grounds filed in support thereof and upon reading the Order dt: 02.01.2025 in W.P.No.1154/2024 and upon hearing the arguments of SRI

SINGAM SRINIVASA RAO, Counsel for the Review Petitioner and of SRI SWAROOP OORILLA, SPL. GP FOR ITD, on behalf of Respondent Nos.1 TO 3 and SRI M.P.KASHYAP, SENIOR SC FOR CBIC on behalf of the Respondent No.4 and SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA on behalf of the Respondent No.5: the Court made the following: **ORDER**

**Sri Singam Srinivasa Rao, learned counsel for the petitioner.**

**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), Malakpet-2, Charminar Division, Hyderabad, Telangana.
2. The Commissioner of State Taxes, State of Telangana, Commercial Taxes Complex, M.J. Road, Opposite Gandhi Bhavan, Nampally, Hyderabad - 500 001.
3. Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Hyderabad, State of Telangana.
4. The Commissioner (GST), Central Board of Indirect Taxes and Customs, GST Policy Wing, Government of India, Ministry of Finance, New Delhi.
5. The Principal Secretary, Union of India, Government of India, Ministry of Finance, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110 001.
6. The Section Officer, Writ Division Bench, High Court for the State of Telangana, at Hyderabad.
7. One CC to SRI SINGAM SRINIVASA RAO, Advocate [OPUC]
8. One CC to SRI SWAROOP OORILLA, Special Govt Pleader for State Tax [OPUC]
9. One CC to SRI M.P.KASHYAP, SC FOR CBIC [OPUC]
10. One CC to SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA [OPUC]
11. Two CD Copies

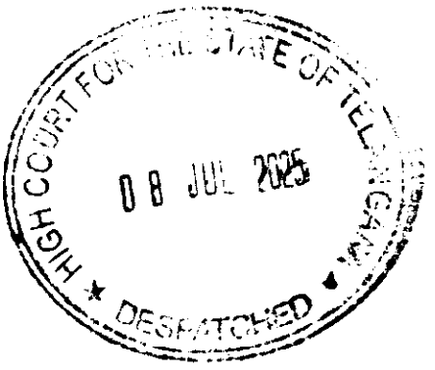
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HIGH COURT

DATED:27/06/2025

ORDER

REV.IA.No.2 OF 2025
IN
WP.No.19992 of 2024




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