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: 33212 OF 2024

Between:

M/s. CNS Labs Private Limited., Flat No. 505, Vaishnavi Exotica, Street No. 3, Kakatiya Nagar, Habsiguda,Hyderabad-500007, represented by its Director Mrs.Supriya Patak Gudelli.

...PETITIONER/PETITIONER

AND

1. The State Tax Officer, Nacharam-1 Circle, Malkajgiri Division, Hyderabad.
2. The Joint Commissioner (ST), Malkajgiri Division, Hyderabad.
3. State of Telangana, Department of Revenue (C.T.), rep. by its Principal Secretary, Secretariat, Hyderabad, Telangana.
4. Central Board of Direct Taxes and Customs, Represented by Chairman, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi-110001.
5. Union of India, rep. by its Principal Secretary, Government of India, Ministry of Finance, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110001.

...RESPONDENTS/RESPONDENTS

Petition under Section 114 r/w Order 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.33212 of 2024 (Common Judgment in W.P.No.1154 of 2024 & batch)

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. 33212 of 2024 and upon hearing the arguments of **SRI B. KRISHNA REDDY** , 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. 1to3, and **SRI DOMINIC FERNANDES, SC FOR CBIT** appearing for Respondent No.4, and **SRI GADI PRAVEEN KUMAR, DY. SOLICITOR GENERAL OF INDIA**, appearing for Respondent No.5.The Court made the following: **ORDER**

Sri B.Krishna Reddy, 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/-N. SRIHARI
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

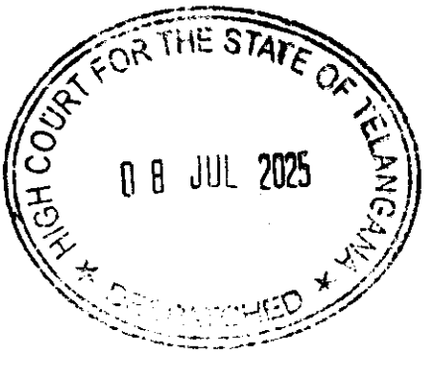
To,

1. The State Tax Officer, Nacharam-1 Circle, Malkajgiri Division, Hyderabad.
2. The Joint Commissioner (ST), Malkajgiri Division, Hyderabad.
3. The Principal Secretary, Department of Revenue (C.T.), Secretariat, Hyderabad, Telangana.
4. The Chairman, Central Board of Direct Taxes and Customs, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi-110001.
5. The Principal Secretary, Union of India, Government of India, Ministry of Finance, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110001.
6. The Section Officer, Division Bench, Section High Court for the State of Telangana, Hyderabad
7. One CC to SRI. B. KRISHNA REDDY, Advocate [OPUC]
8. Two CCs to SPECIAL GP FOR STATE TAX, High Court for the State of Telangana, at Hyderabad [OUT]
9. One CC to Ms. DOMINIC FERNANDES, SC FOR CBIC [OPUC]
10. One CC to SRI. GADI PRAVEEN KUMAR, Dy. SOLICITOR GEN. OF INDIA [OPUC]
11. Two CD Copies

B M
LS

HIGH COURT

DATED:27/06/2025



ORDER

REVIEW IA NO.2 OF 2025
IN
WP.No.33212 of 2024

REVIEW APPLIATION IS DISPOSED OF

1e copies
KL
2/7/25