HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD

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.No.3 OF 2025
IN
WRIT PETITION NO: 34712 OF 2024

Between:

M/s. Bajrang Bali Traders, Rep. by its Propreitor Mr. Bajranglal Mittal Plot No. 12, Prashanti Nagar, Kukatpally, Hyderabad, Telangana, 500072

...PETITIONER

AND

1. The State of Telangana, Rep. by its Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Hyderabad.
2. The Chief Secretary and Special Chief Secretary, To Government FAC, Revenue (CT-II) Department, Secretariat, Hyderabad.
3. The Assistant Commissioner (State Taxes), Balanagar Circle, Hyderabad Rural Division, 2nd Floor, Gagan Vihar, Abids, Hyderabad, Telangana.
4. Union of India, Represented by its Secretary, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi, 110001
5. Goods and Service Tax Council, Represented by its Secretary, GST Council Secretariat, 5th Floor, Tower II, Jeevan Bharati Building, Janpath Road, Connaught Place, New Delhi, 110001
6. Central Board of Indirect Taxes and Customs, Represented by its Chairman, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi, 110001

...RESPONDENTS

Petition under Order 47 Rule 1 of 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. 34712 of 2024 and consequently recall the same and hear the Petitioner in respect of all the issues raised in the writ petition.

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.34712/2024 and upon hearing the arguments of Sri T.PRADYOTH, Counsel for the Review Petitioner and of Sri T.CHAITANYA

KIRAN, FOR Sri SWAROOP OORILLA, Counsel for Respondent Nos.1 TO 3 and SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA on behalf of the Respondent Nos.4 & 5 and SRI DOMINIC FERNANDES, SC FOR CBIC on behalf of the Respondent No.6: the Court made the following: **ORDER**

Sri T.Pradyoth,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/-K. SREE RAMA MURTHY
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Hyderabad, State of Telangana.
2. The Chief Secretary and Special Chief Secretary, To Government FAC, Revenue (CT-II) Department, Secretariat, Hyderabad.
3. The Assistant Commissioner (State Taxes), Balanagar Circle, Hyderabad Rural Division, 2nd Floor, Gagan Vihar, Abids, Hyderabad, Telangana.
4. The Secretary, Union of India, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi, 110001
5. The Secretary, Goods and Service Tax Council, GST Council Secretariat, 5th Floor, Tower II, Jeevan Bharati Building, Janpath Road, Connaught Place, New Delhi, 110001
6. The Chairman, Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi, 110001
7. The Section Officer, ER Section, High Court for the State of Telangana, at Hyderabad.
8. One CC to SRI T.PRADYOTH, Advocate [OPUC]
9. One CC to SRI SWAROOP OORILLA, SPL. GP [OPUC]
10. One CC to SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA [OPUC]
11. One CC to SRI DOMINIC FERNANDES, SC FOR CBIC [OPUC]
12. Two CD Copies

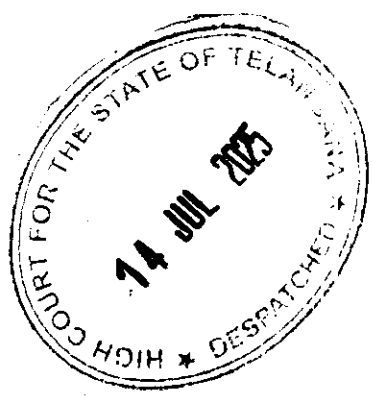
PSK.
BS

HIGH COURT

DATED:27/06/2025

ORDER

REV.IA.No.3 OF 2025
IN
WP.No.34712 of 2024



DISPOSING OF THE REV.IA
WITHOUT COSTS

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