HIGH COURT FOR THE STATE OF TELANGANA AT HYDERABAD

FRIDAY, THE THIRTEENTH DAY OF JUNE
TWO THOUSAND AND TWENTY FIVE

PRESENT

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

I.ANO.3 OF 2025
IN
WRIT PETITION NO: 31178 OF 2024

Between:

M/S. BSR Vanas Infra, A partnership firm having its address at Plot No. 40, H.No.1 104/5/A, Behind SBH, Madhapur, Rangareddy, Telangana 500081. Represented by its Partner Mr. Jakileti Srinivas Rao, S/o. Jakileti Kamalaker Rao, Aged about 58 Years, R/o. Hyderabad

...REVIEW PETITIONER/PETITIONER

AND

1. The Assistant Commissioner of State Taxes, Madhapur 2 Circle, Madhapur Division, Hyderabad, Telangana
2. Deputy Commissioner of State Taxes STU-I, Madhapur, Madhapur Division, Hyderabad, Telangana
3. Deputy Commissioner of State Taxes, (FAC) STU-1, Madhapur, Madhapur Division, Hyderabad, Telangana
4. The State of Telangana, Represented by its Principal Secretary (Revenue-CT) Secretariat, Hyderabad

...RESPONDENTS/RESPONDENTS

Petition under Section 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 the Judgment and Order dated 02-01-2025 passed in W.P. No. 31178 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 dated 2/1/2025 in W.P.No.31178 of 2024 and upon hearing the arguments of Sri M. Naga Deepak, Counsel for the Petitioner and of Sri T. Chaitanya Kiran,

representing Sri Swaroop Oorilla, Special GP for State Tax, on behalf of the Respondents, the Court made the following: **ORDER**

Sri M.Naga Deepak, learned counsel for the petitioner and 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/- T. JAYASREE
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Assistant Commissioner of State Taxes, Madhapur 2 Circle, Madhapur Division, Hyderabad, Telangana
2. Deputy Commissioner of State Taxes STU-I, Madhapur, Madhapur Division, Hyderabad, Telangana
3. Deputy Commissioner of State Taxes, (FAC) STU-1, Madhapur, Madhapur Division, Hyderabad, Telangana
4. The Principal Secretary (Revenue-CT) Secretariat, The State of Telangana, Hyderabad
5. The Registrar(Judicial-I) High Court for the State of Telangana, at Hyderabad.
6. One CC to Sri M. Naga Deepak, Advocate [OPUC]
7. Two CC to Special GP for State Tax, High Court for the State of Telangana, at Hyderabad[OUT]
8. Two CD Copies

T J
GJP

HIGH COURT

DATED:13/06/2025

ORDER

I.A N.3 OF 2025
IN

WP.No.31178 of 2024



DISPOSING OF REVIEW APPLICATION

(11)
09/7/25