HIGH COURT FOR THE STATE OF TELANGANA AT HYDERABAD
(Special Original Jurisdiction)

FRIDAY, THE THIRTEENTH 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.I.A.No.1 of 2025
IN
WRIT PETITION NO: 32243 OF 2024

Between:

M/s.Bhagyalaxmi Enterprises, Survey No.507, Gorrekunta Road, Warangal, Warangal District. Rep.by its Proprietor Mr.Nuneti Bhaskar

...REVIEW PETITIONER/PETITIONER

AND

1. The Deputy Commissioner (ST), Enforcement, HOD Division, Office of the Chief Commissioner (ST), C.T.Complex, Nampally, Hyderabad.
2. The Assistant Commissioner (ST), Warangal-Urban-III Circle, Warangal.
3. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad.
4. The Union of India, Rep. by its Secretary, Ministry of Finance, North Block, New Delhi - 110 001.
5. 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

Petition under Section 114 RW 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. 32243 of 2024 passed by the Hon'ble Division Bench-II.

Counsel for the Petitioner: SRI MOHAMMED RAFI

Counsel for the Respondent No.1 to 3: SRI T.CHAITANYA KIRAN, REP. FOR SRI SWAROOP OORILLA, SPECIAL GP FOR STATE TAX

Counsel for the Respondent No.4: SRI GADI PRAVEEN KUMAR,
DEPUTY SOLICITOR GENERIAL OF INDIA

Counsel for the Respondent No.5: SRI DOMINIC FERNANDEZ, SC FOR CBIC

The Court made the following: ORDER

Sri Mohammed Rafi, 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/- R.KARTIKEYAN
JOINT REGISTRAR

SECTION OFFICER

//TRUE COPY//

To,

1. The Deputy Commissioner (ST), Enforcement, HOD Division, Office of the Chief Commissioner (ST), C.T.Complex, Nampally, Hyderabad.
2. The Assistant Commissioner (ST), Warangal-Urban-III Circle, Warangal.
3. The Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad, State of Telangana.
4. The Secretary, Ministry of Finance. North Block, New Delhi, Union of India - 110 001.
5. The Chairman, Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi - 100 001.
6. The Section Officer, Writ DB Section, High Court for the State of Telangana at Hyderabad.
7. One CC to SRI MOHAMMED RAFI, Advocate [OPUC]
8. One CC to SRI DOMINIC FERNANDEZ, SC FOR CBIC [OPUC]
9. One CC to SRI GADI PRAVEEN KUMAR, DEPUTY SOLICITOR GENERIAL OF INDIA, High Court for the State of Telangana at Hyderabad [OPUC]
10. Two CCs to SPL GP FOR STATE TAX, High Court for the State of Telangana at Hyderabad [OUT]
11. Two CD Copies

BSR

TKS

HIGH COURT

DATED:13/06/2025



ORDER
REV.I.A.No.1 of 2025
IN
WP.No.32243 of 2024

DISPOSING OF THE I.A.

(14)
04/7/25