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.IA.No.3 OF 2025
IN
WRIT PETITION NO: 35191 OF 2024

Between:

M/s. Aashritha Paper Roll Conversion Works, A partnership firm Having its office at Flat No. 210, 2nd Floor, Devi Gardens, Street no. 8, JSN Colony, Habsiguda, Hyderabad Represented by its Partner E Kishore Kumar, S/o. E Ranga Rao, Aged about 59 years, R/o. Hyderabad

...PETITIONER

AND

1. The Assistant Commissioner of State Taxes, Tarnaka - 2 Circle, Secundrabad Division, Hyderabad, Telangana
2. Commissioner of Commercial Taxes, State of Telangana, C.T. Complex, Nampally, Hyderabad- 500001
3. State of Telangana, Rep. by its Principal Secretary (Revenue) (CT) Department, Telangana, Secretariat Buildings, Hyderabad.
4. Union of India, represented by its Secretary, Ministry of Finance, Department of Revenue, Central Secretariat, New Delhi.

...RESPONDENTS

Petition under 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 the Judgment and Order dated 02-01-2025 passed in W.P. No. 35191 of 2024 and consequently recall the same and hear the Petitioner in respect of all the issues raised in the writ petition and pass such further orders

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.35191/2024 and upon hearing the arguments of SRI M.NAGA DEEPAK, Counsel for the Review Petitioner and of SRI T.CHAITANYA KIRAN, Counsel appearing on behalf of SRI SWAROOP OORILLA, SPL. GP FOR STATE TAX Counsel for Respondent Nos.1 TO 3 and SRI GADI PRAVEEN

KUMAR, Dy. SOLICITOR GENERAL OF INDIA on behalf of the Respondent No.4: 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/-S. MALLIKARJUNA RAO
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Assistant Commissioner of State Taxes, Tarnaka - 2 Circle, Secundrabad Division, Hyderabad, Telangana
2. Commissioner of Commercial Taxes, State of Telangana, C.T. Complex, Nampally, Hyderabad- 500001
3. Principal Secretary (Revenue) (CT) Department, Telangana, Secretariat Buildings, Hyderabad, State of Telangana.
4. The Secretary, Union of India, Ministry of Finance, Department of Revenue, Central Secretariat, New Delhi.
5. One CC to SRI M.NAGA DEEPAK, Advocate [OPUC]
6. One CC to SRI SWAROOP OORILLA, Special Govt Pleader for State Tax [OPUC]
7. One CC to SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA [OPUC]
8. Two CD Copies

PSK.
GJP

HIGH COURT

DATED:13/06/2025

ORDER

REV.IA.No.3 OF 2025
IN
WP.No.35191 of 2024



DISPOSING OF THE REV. IA
WITHOUT COSTS

30/6/25