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 SRI JUSTICE SUJOY PAUL
AND
THE HONOURABLE DR. JUSTICE G.RADHA RANI

REVIEW I.A.NO.2 OF 2025
IN
WRIT PETITION NO: 31984 OF 2024

Between:

M/s Bhagyalaxmi Electro Plast Pvt. Ltd., 88-3, Phase - II, IDA, Cherlapally, Hyderabad - 500 051, Medchal Malkajgiri District, Telangana Represented by its Managing Director Mr. Yerram Balakrishna, S/o Mr. Yerram Veeraiah.

...REVIEW PETITIONER/PETITIONER

AND

1. The Assistant Commissioner (State Tax), Nacharam II Circle, Malkajgiri Division, 3rd Floor, Commercial Taxes Complex, M.J. Road, Opposite Gandhi Bhavan, Nampally, Hyderabad - 500 001, Telangana.
2. The Chief Commissioner of State Tax, State of Telangana, Commercial Taxes Complex, M.J. Road, Opposite Gandhi Bhavan, Nampally, Hyderabad - 500 001, Telangana.
3. The State of Telangana, Represented by its Principal Secretary (Revenue) (CT), Telangana Secretariat, Hyderabad - 500 022, Telangana.
4. Central Board of Indirect Taxes and Customs, GST Policy Wing, Government of India, Ministry of Finance, New Delhi, Represented by its Commissioner (GST).
5. Union of India, Represented by its Principal Secretary, Government of India, Ministry of Finance, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi - 110 001.

...RESPONDENTS/RESPONDENTS

Petition under Section 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 and recall the judgment dated 02.01.2025, thereby restore W.P.No.31984 of 2024 for fresh hearing and allow the writ petition after hearing in the interests of justice

This petition coming on for hearing, upon perusing the petition and affidavit filed in support thereof and upon hearing the arguments of SRI A.V.A SIVA KARTIKEYA, appearing on behalf of Petitioner, SRI SWAROOP OORILLA, SPECIAL G.P. FOR STATE TAX appearing for the Respondent Nos.1 to 3, and SRI B. MUKHERJEE REPRESENTING FOR SRI GADI PRAVEEN KUMAR DY. SOLICITOR GENERAL OF INDIA appearing on behalf of the Respondent Nos.4&5, the Court made the following: **ORDER**

Sri A.V.A.Siva Kartikeya, learned counsel for the petitioner; Sri Swaroop Oorilla, learned Special Government Pleader for respondent-State Tax and Sri B. Mukherjee, learned counsel representing Sri Gadi Praveen Kumar, learned Deputy Solicitor General of India.

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 REGISTRAR JUDICIAL, High Court for the State of the Telangana, Hyderabad
2. The Assistant Commissioner (State Tax), Nacharam II Circle, Malkajgiri Division, 3rd Floor, Commercial Taxes Complex, M.J. Road, Opposite Gandhi Bhavan, Nampally, Hyderabad - 500 001, Telangana.
3. The Chief Commissioner of State Tax, State of Telangana, Commercial Taxes Complex, M.J. Road, Opposite Gandhi Bhavan, Nampally, Hyderabad - 500 001, Telangana.
4. The Principal Secretary (Revenue) (CT), Telangana Secretariat, Hyderabad - 500 022, Telangana.
5. The Commissioner (GST), Central Board of Indirect Taxes and Customs, GST Policy Wing, Government of India, Ministry of Finance, New Delhi.
6. The Principal Secretary, Government of India, Ministry of Finance, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi - 110 001.
7. One CC to SRI. A V A SIVA KARTIKEYA Advocate [OPUC]
8. One CC to SRI SWAROOP OORILLA SPL. GP FOR STATE TAX [OPUC]
9. One CC to Sri Gadi Praveen Kumar, Deputy Solicitor General of India [OPUC]
10. Two CD Copies

KKS
GJP

HIGH COURT

DATED:13/06/2025



ORDER

REVIEW I.A.NO. 2 OF 2025
IN
WP.No.31984 of 2024

DISPOSING THE REVIEW APPLICATION

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03/7/25