**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: 35434 OF 2024**

**Between:**

M/s. VPSA Rathina Nadar Firm, 6/45, New Grain Market, Enumamula, Warangal, Hanumakonda, State of Telangana. Rep. by its Partner Mr. Balaraman Sridharan

**...WRIT PETITIONER/PETITIONER**

**AND**

1. The Assistant Commissioner (ST), Warangal Urban-II Circle, Warangal.
2. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad.
3. The Union of India, Rep. by its Secretary, Ministry of Finance, North Block ,New Delhi.
4. 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/RESPONDENTS**

Petition under Section 114 Read with Order 47 Rule 1 & 2 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.35434 of 2024 passed by the Hon'ble Division Bench-II.

This Petition coming on for hearing, upon perusing the petition and affidavit filed in support thereof and upon reading the Order dt: 02.01.2025 in W.P.No.35434/2024 and upon hearing the arguments of SRI MOHAMMED RAFI FOR SRI SHAIK JEELANI BASHA, 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 and 2 and SRI GADI

PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA on behalf of the Respondent No.3 and of the SRI DOMINIC FERNANDES, SC FOR CBIC on behalf of the Respondent No.4: the Court made the following: **ORDER**

**Sri Mohammed Rafi, learned counsel representing Sri Shaik Jeelani Basha, 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/- L. VIJAYA LAXMI**
**ASSISTANT REGISTRAR**

**//TRUE COPY//**

**SECTION OFFICER**

**To**

1. The Assistant Commissioner (ST), Warangal Urban-II Circle, Warangal.
2. The Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad, State of Telangana.
3. The Secretary, Union of India, , Ministry of Finance, North Block, New Delhi.
4. The Chairman, Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi - 100 001.
5. One CC to SRI SHAIK JEELANI BASHA, 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. One CC to SRI DOMINIC FERNANDES, SC FOR CBIC [OPUC]
9. Two CD Copies

PSK
GJP

HIGH COURT

DATED:13/06/2025

ORDER

REV.IA.No.3 OF 2025
IN
WP.No.35434 of 2024




DISPOSING OF THE REV.IA
WITHOUT COSTS