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

REVIEW IA NO: 2 OF 2025
IN
WRIT PETITION NO: 33375 OF 2024

Between:

Suklesh Amina Jaiswal, S/o. Amina Srikanth Jaiswal, Occ. Business aged about 34 years, R/o.11-52, Chenna Reddy Colony, Peerzadiguda, Uppal, Medchal - Malkajgiri District, Telangana- 500039

...PETITIONER/PETITIONER

AND

1. State Tax Officer-1 (ST), Nacharam-1 Circle, Malkajgiri Division, Hyderabad.
2. The State of Telangana, rep. by its Chief Secretary, and Special Chief Secretary to Government (FAC), State Tax Department, Secretariat, Hyderabad.
3. Central Board of Indirect Taxes and Customs, (Rep. by its Chairman) GST Policy Wing, Government of India, Ministry of Finance, New Delhi
4. Union of India, Ministry of Finance, Represented by its Secretary, North Block, New Delhi-110001

...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 made in Writ Petition No.33375 of 2024.

This petition coming on for hearing, upon perusing the petition and affidavit filed in support thereof and upon reading the Order dated 02.01.2025 in W.P.No.33375 of 2024 and upon hearing the arguments of **SRI MOHD. MUKHAIRUDDIN**, Counsel for Petitioner and **SPECIAL GP FOR STATE TAX** on behalf of the Counsel for the Respondent Nos.1&2, **SRI DOMINIC FERNANDES** Counsel for the Respondent No.3, and **SRI GADI PRAVEEN KUMAR,**

DY. SOLICITOR GENERAL OF INDIA, Counsel for the Respondent No.4 , the Court made the following: **ORDER**

Sri Mohd.Mukhairuddin, learned counsel for the petitioner.

Sri T.Chaitanya Kiran, learned counsel representing Sri Swaroop Oorilla, learned Special Government Pleader for 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/-N. SRIHARI
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The State Tax Officer-1 (ST), Nacharam-1 Circle, Malkajgiri Division, Hyderabad.
2. The Chief Secretary, and Special Chief Secretary to Government (FAC), State Tax Department, Secretariat, Hyderabad.
3. The Chairman, Central Board of Indirect Taxes and Customs, GST Policy Wing, Government of India, Ministry of Finance, New Delhi
4. The Secretary, Union of India, Ministry of Finance, North Block, New Delhi-110001
5. The Section Officer, Writ Posting Section, High Court for the State of Telangana
6. The Section Officer, Writ Division Bench Section-II, High court for the State of Telangana
7. One CC to SRI MOHD MUKHAIRUDDIN, Advocate [OPUC]
8. One CC to SRI SWAROOP OORILLA, SPL.G.P for State Tax. [OPUC]
9. One CC to SRI GADI PRAVEEN KUMAR, DY. SOLICITOR GENERAL OF INDIA [OPUC]
10. One CC to SRI DOMINIC FERNANDES, Senior Standing Counsel for CBIC. [OPUC]
11. Two CD Copies.

BSK
GJP

HIGH COURT

DATED:13/06/2025



ORDER

REVIEW I.A.NO.2 OF 2025
IN
WP.No.33375 of 2024

DISPOSING OF THE REVIEW PETITION
WITHOUT COSTS

(B)
22/7/25