HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD

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

I.A.NO.2 OF 2025
IN
WRIT PETITION NO: 15201 OF 2024

Between:

M/s Sugna Metals Limited, Sy. No. 141 to 143, Laxmidevarapally Road, Narayanapur Village, Pargi Mandal, Vikarabad District - 501 501, Telangana. Represented by its Chief Financial Officer, Mr. Ravi Kumar Garg, S/o: Mr.Tirath Prasad Garg.

...REVIEW PETITIONER/PETITIONER

AND

1. The Deputy Commissioner (ST) STU-I, Secunderabad Division, Hyderabad, Telangana.
2. The Joint Commissioner, Secunderabad Division, Mayur Kushal Complex, Abids, Hyderabad - 500 001, Telangana.
3. The Additional Commissioner (ST), Secunderabad, Commercial Taxes Complex, M.J. Road, Opposite Gandhi Bhavan, Nampally, Hyderabad - 500 001
4. State of Telangana, Represented by its Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Hyderabad.
5. The Commissioner of State Taxes, State of Telangana, Commercial Taxes Complex, M.J. Road, Opposite Gandhi Bhavan, Nampally, Hyderabad - 500 001.
6. Central Board of Indirect Taxes and Customs, GST Policy Wing, Government of India, Ministry of Finance, New Delhi, Represented by its Commissioner (GST).
7. 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 141 r/w 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 and recall the judgment dated 02.01.2025, thereby restore W.P.No.15201 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 Memorandum of grounds filed in support thereof and upon reading the Order dated 13-06-2025 in W.P.No.15201 of 2024 and upon hearing the arguments of SRI A.V.A. Siva Kartikeya, Counsel for the Petitioner and Sri T. Chaitanya Kiran, representing Sri Swaroop Oorilla, Special GP for Commercial Tax, on behalf of the Respondent Nos.1 to 5, Ms. B. Sapna Reddy, SC for CBIC, on behalf of the Respondent No.6, Sri Gadi Praveen Kumar, Deputy Solicitor General of India, on behalf of the Respondent No.7 the Court made the following: **ORDER**

Sri A.V.A.Siva Kartikeya, learned counsel for the petitioner.

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/- A. SRINIVASA REDDY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Deputy Commissioner (ST) STU-I, Secunderabad Division, Hyderabad, Telangana.
2. The Joint Commissioner, Secunderabad Division, Mayur Kushal Complex, Abids, Hyderabad - 500 001, Telangana.
3. The Additional Commissioner (ST), Secunderabad, Commercial Taxes Complex, M.J. Road, Opposite Gandhi Bhavan, Nampally, Hyderabad - 500 001
4. The Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, State of Telangana, Hyderabad.
5. The Commissioner of State Taxes, State of Telangana, Commercial Taxes Complex, M.J. Road, Opposite Gandhi Bhavan, Nampally, Hyderabad - 500 001.
6. The Commissioner (GST), Central Board of Indirect Taxes and Customs, GST Policy Wing, Government of India, Ministry of Finance, New Delhi.
7. The Principal Secretary, Government of India, Ministry of Finance, 3rd Floor, Jeevan Deep Building, Sansad Marg, Union of India, New Delhi - 110 001.
8. The Section Officer, Writ DB Section, High Court for the State of Telangana, at Hyderabad.
9. One CC to Sri A. V. A. Siva Kartikeya, Advocate [OPUC]
10. Two CC to The GP for Home, High Court for the State of Telangana, at Hyderabad[OUT]
11. One CC to Ms. Sapna Reddy, SC for State[OPUC]
12. One CC to Sri Gadi Praveen Kumar, Deputy Solicitor General of India[OPUC]
13. Two CD Copies

T J
GJP

HIGH COURT

DATED:13/06/2025



ORDER

REVIEW **I.A.NO.2 OF 2025**
IN
WRIT PETITION NO: 15201 OF 2024

DISPOSING OF REVIEW APPLICATION

(16)

kgr
21/8/25