**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.3 OF 2025**
**IN**
**WRIT PETITION NO: 27725 OF 2024**

**Between:**

Hemanth Kantamneni, S/o. K. Venkata Rao, aged about 39 years Occ. Business, R/o. E Block, 801, Casa Rouge Kothaguda, Kondapur, Heartcup Lane, Opp. Nexa Service Centre, Kondapur, Telangana - 500084

**...REVIEW PETITIONER/PETITIONER**

**AND**

1. The Assistant Commissioner (State Tax), Punjagutta-2 Circle, Punjagutta Division, Hyderabad, Telangana
2. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana
3. Union of India, Ministry of Finance, Represented by its Secretary, North Block, New Delhi-110001

**...RESPONDENTS/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. 27725 of 2024 and consequently recall the same and hear the Petitioner in respect of all the issues raised in the writ petition

This petition coming on for hearing, upon perusing the petition and Memorandum of Grounds filed in the support thereof and upon reading the Order dated 02.01.2025 in WP No. 27725 of 2024 and upon hearing the arguments of **SRI MOHD. MUKHAIRUDDIN**, appearing on behalf of the Petitioner and **SRI T. CHAITANYA KIRAN REP SRI SWAROOP OORILLA, SPECIAL GP FOR STATE TAX**, appearing on behalf of the Respondents. **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 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. The consequential bank attachment shall also stand revoked.

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 (State Tax), Punjagutta-2 Circle, Punjagutta Division, Hyderabad, Telangana
2. The Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana
3. The Secretary, Union of India, Ministry of Finance, North Block, New Delhi-110001
4. One CC to SRI. MOHD MUKHAIRUDDIN, Advocate [OPUC]
5. Two CCs to SPECIAL GOVERNMENT PLEADER, High Court for the State of Telangana, at Hyderabad [OUT]
6. Two CCs to SPECIAL GOVERNMENT PLEADER FOR STATE TAX, High Court for the State of Telangana, at Hyderabad [OUT]
7. The Section Officer, Division Bench, Section High Court for the State of Telangana, Hyderabad
8. The Section Officer, Posting Section , High Court for the State of Telangana , Hyderabad
9. Two CD Copies

B M
GJP

PMG.

HIGH COURT

DATED:13/06/2025




ORDER

REV.IA NO.3 OF 2025
IN
WP.No.27725 of 2024

DISPOSING OF THE REVIEW IA

13 PMG.
5/7/25