

IN THE HIGH COURT FOR THE STATE OF TELANGANA AT HYDERABAD
(Special Original Jurisdiction)

FRIDAY, THE TWENTY EIGHTH DAY OF FEBRUARY
TWO THOUSAND AND TWENTY FIVE

PRESENT

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

REVIEW I.A.No. 1 OF 2025

IN

WRIT PETITION NO: 29539 OF 2024

Between:

M/s. Manikanta Traders, 1 10 B 19, Opp- Petrol Bunk, Cherial, Siddipet, Telangana, 506223, Represented by its Proprietor Mr. Ramulu Patha, S/o. Patha Mallesham, aged about 55 years R/o. 1-10/B/21, Cheryal Mandal, Warangal- 506 223

...PETITIONER

AND

1. Assistant Commissioner, Jangaon Circle, Warangal Division, D.No. 11-26-229 and 230 Block-I, Srinivasa Colony, M.G.M. Road, Warangal-506007
2. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana
3. Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi rep by its Commissioner
4. Union of India, Ministry of Finance, Represented by its Secretary, North Block, New Delhi-110001

...RESPONDENTS

Petition under Section 114 read with Order 47 Rule 1 & 2 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 order dated 02/01/2015 in Writ Petition No 29539 of 2024 passed by the Honble Division Bench -II 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 affidavit filed in support thereof and upon hearing the arguments of SRI V.VEERESHAM, appearing on behalf of Petitioner, SRI SWAROOP OORILLA, SPECIAL G.P. FOR

STATE TAX appearing for the Respondent Nos.1 & 2, the Court made the following: **ORDER**

Sri V. Veeresham, learned counsel appearing for the petitioner.

Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, appearing for respondent Nos.1 and 2.

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 today by this Court 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 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.

**SDI-P. CH. NAGABHUSHAMBA
ASSISTANT REGISTRAR**

//TRUE COPY//

SECTION OFFICER

To,

1. The Assistant Commissioner, Jangaon Circle, Warangal Division, D.No. 11-26-229 and 230 Block-I, Srinivasa Colony, M.G.M. Road, Warangal-506007
2. The Principal Secretary to Government Revenue Department (Commercial Tax), State of Telangana, Hyderabad, Telangana

3. The Commissioner Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi.
4. The Secretary, Union of India, Ministry of Finance, North Block, New Delhi-110001
5. One CC to SRI V.VEERESHAM, Advocate. [OPUC]
6. One CC to SRI SWAROOP OORILLA, SPL.G.P for State Tax. [OPUC]
7. The Section Officer, Division Bench II, High Court for the State of Telangana at Hyderabad.
8. The Registrar, (Judicial-I), High Court for the State of Telangana at Hyderabad.
9. Two CD Copies.

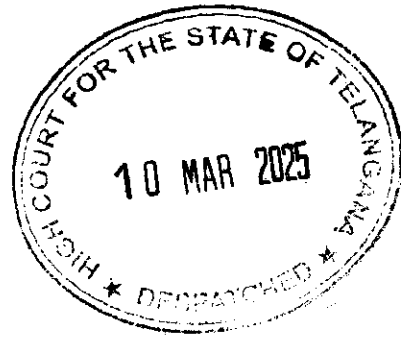
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HIGH COURT

DATED:28/02/2025



ORDER

**REVIEW I.A.No. 1 OF 2025
IN
WP.No.29539 of 2024**

ORDERING THE I.A

(11)

K.P.
7/3/25