

**HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD**

**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.3 OF 2025

AND

WRIT PETITION NO: 31967 OF 2024

Between:

M/s. Advait Biofuels Limited, A1 A2, 2nd Floor of KCG/CAC Bus Station,
Under the Jurisdiction of BKP Depot, Kachiguda, Hyderabad, Telangana
500027 Represented by its Director, Shri Gopal Dixit, S/o Late Gulabchand,
Aged 52 years, R/o 3- 5- 970/1, Himayathnagar, Hyderguda, Hyderabad,
Telangana - 500 029

...REVIEW PETITIONER/PETITIONER

AND

1. The Assistant Commissioner (State Tax), Srinagar Colony- 1 Circle,
Punjabgutta Division Mayur Kushal Complex, Abids Telangana 500001
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
4. Central Board of Indirect Taxes and Customs, Department of Revenue,
Ministry of Finance, GST Policy Wing, New Delhi Rep by its Commissioner
5. Axis Bank Ltd, No. 2- 1- 311, Patwari Compound, Nallakuntla, Hyderabad -
500 044 represented by its Manager

...RESPONDENTS/RESPONDENTS

Petition under Order 47 Rule 1 of CPC praying that in the circumstances
stated in the Grounds 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.
31967 of 2014 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. 31967 of 2024 and upon hearing the arguments of

SRI VENKATA PRASAD.P, appearing on behalf of the Petitioner and **SRI SWAROOP OORILLA, SPECIAL GP FOR STATE TAX**, Counsel for the Respondent Nos. 1&2, the Court made the following: **ORDER**

Sri Venkata Prasad.P, learned counsel appearing for the petitioner.

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

SD/- A. SRINIVAS REDDY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Assistant Commissioner (State Tax), Srinagar Colony- 1 Circle, Punjagutta Division Mayur Kushal Complex, Abids Telangana 500001
2. The Secretary to Government Revenue Department (Commercial Tax). Hyderabad, Telangana
3. The Secretary, Union of India, Ministry of Finance, North Block, New Delhi- 110001
4. The Commissioner, Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi
5. The Manager, Axis Bank Ltd, No. 2- 1- 311, Patwari Compound, Nallakuntla, Hyderabad - 500 044
6. The Section Officer, Writ DB Section, High Court for the State of Telangana at Hyderabad.
7. The Section Officer, ER Section, High Court for the State of Telangana at Hyderabad.
8. The Registrar (Judicial – I), High Court for the State of the Telangana, Hyderabad
9. One CC to SRI P. VENKATA PRASAD ADVOCATE [OPUC]
10. Two CCs to SPECIAL GP FOR STATE TAX, High Court for the State of Telangana, at Hyderabad [OUT]
11. One CC to SRI. DOMINIC FERNANDES ,SC FOR INCOME TAX [OPUC]
12. One CC to SRI.GADI PRAVEEN KUMAR, DY. SOLICITOR GENERAL OF INDIA [OPUC]
13. Two CD Copies

KKS



HIGH COURT

DATED:28/02/2025



ORDER

**REVIEW IA.NO.3 OF 2025
IN
WP.No.31967 of 2024**

DISPOSING THE REVIEW APPLICATION

16
attester
KRS