

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

I.A. NO: 1 OF 2025

IN

WRIT PETITION NO: 35246 OF 2024

Between:

M/s. Bright Electronics, 11-1-19, Armour Road, Kanteshwar, Nizamabad, Telangana- 503002, Represented by its Proprietor, Mr. Prashanth Goud Pulluru, S/o. Pulluri Kishan, R/o. 17-125, Siddipet, Telangana- 502103

...PETITIONER

AND

1. The Assistant Commissioner, (ST) FAC, Nizamabad-I and II Circle, Nizamabad Division, Municipal Complex, 1st Floor, Near Tilak Garden, Station Road, Nizamabad-503003
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 r/w order 47 Rule 1 & 2 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 order dated 02.01.2025 in Writ Petition No. 35246 of 2024, passed by the Hon'ble 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 Memorandum of grounds filed in support thereof and upon reading the Common Order dated 02.01.2025 in W.P.NO. 1154 of 2024 & batch (WP No.35246 of 2024) and upon hearing the arguments of SRI V. VEERESHAM, Counsel for the

Review Appellant and SRI SWAROOP OORILLA, Spl. GP for State Tax, Counsel for the Respondent No.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."

SD/- A. SRINIVASA REDDY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Section Officer, ER Section, High Court for the State of Telangana, Hyderabad
2. The Section Officer (DB Section), High Court for the State of Telangana at Hyderabad.
3. The Assistant Commissioner, (ST) FAC, Nizamabad-I and II Circle, Nizamabad Division, Municipal Complex, 1st Floor, Near Tilak Garden, Station Road, Nizamabad-503003
4. The Principal Secretary to Government Revenue Department (Commercial Tax), State of Telangana, Hyderabad, Telangana
5. The Commissioner, Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi
6. The Secretary, Union of India, Ministry of Finance, North Block, New Delhi-110001
7. One CC to SRI V. VEERESHAM, Advocate [OPUC]
8. One CC to M/s. DOMINIC FERNANDES, Advocate [OPUC]
9. Two CCs to SRI SWAROOP OORILLA, Spl. GP for State Tax, High Court for the State of Telangana. [OUT]
10. One CC to SRI GADI PRAVEEN KUMAR, (Deputy Solicitor General of India), High Court for the State of Telangana at Hyderabad. [OPUC]
11. Two CD Copies

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HIGH COURT

DATED: 28/02/2025

ORDER

I.A. No.1 of 2025

IN

WP.No.35246 of 2024



DISPOSING OF THE REV. APPLICATION

(14)

Kp. /
7/3/25