

**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: 3 OF 2025

IN

WRIT PETITION NO: 6692 OF 2024

Between:

Tirumala Music Centre Private Limited, 16/10/27/105/10, Municipal Colony,
Malakpet, Hyderabad, Telangana, 500036.

...PETITIONER

AND

1. State of Telangana, Rep. by its Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Hyderabad.
2. The Chief Secretary and Special Chief Secretary To Government FAC, The Chief Secretary and Special Chief Secretary To Government FAC, Revenue (CT-II) Department, Secretariat, Hyderabad.
3. The Assistant Commissioner (State Taxes), Malakpet 2 Circle, Charminar Division, 11th Floor, Gagan Vihar, Hyderabad, Telangana.
4. Union of India, Represented by its Secretary, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi, 110001
5. Goods and Service Tax Council, Represented by its Secretary, GST Council Secretariat, 5th Floor, Tower II, Jeevan Bharati Building, Janpath Road, Connaught Place, New Delhi, 110001.
6. Central Board of Indirect Taxes and Customs, Represented by its Chairman, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi, 110001.

...RESPONDENTS

Petition under Order 47 rule 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 Order dated 02-01-2025 passed in W.P. No.6692 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 support thereof and upon reading the Common Order dated 02.01.2025 in W.P.NO. 1154 of 2024 & batch (WP No.6692 of 2024) and upon hearing the arguments of SRI T. PRADYOTH, Counsel appearing for the petitioner, SRI SWAROOP OORILLA, Spl. GP for State Tax appearing for the Respondent No.3. The Court made the following: **ORDER**

"Sri T.Pradyoth, learned counsel appearing for the petitioner.

Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, appearing for respondent No.3.

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."

//TRUE COPY//

SD/- A. SRINIVASA REDDY
ASSISTANT REGISTRAR


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 Principal Secretary to Government, Revenue (CT-II) Department, State of Telangana, Secretariat, Hyderabad.
 4. The Chief Secretary and Special Chief Secretary To Government FAC, The Chief Secretary and Special Chief Secretary To Government FAC, Revenue (CT-II) Department, Secretariat, Hyderabad.
 5. The Assistant Commissioner (State Taxes), Malakpet 2 Circle, Charminar Division, 11 th Floor, Gagan Vihar, Hyderabad, Telangana.
 6. The Secretary, Ministry of Finance, Department of Revenue, Union of India, North Block, Central Secretariat, New Delhi, 110001
 7. The Secretary, Goods and Service Tax Council, GST Council Secretariat, 5th Floor, Tower II, Jeevan Bharati Building, Janpath Road, Connaught Place, New Delhi, 110001.
 8. The Chairman, Ministry of Finance, Central Board of Indirect Taxes and Customs, Department of Revenue, North Block, Central Secretariat, New Delhi, 110001.
 9. One CC to SRI T. PRADYOTH, Advocate [OPUC]
 10. One CC to M/s. DOMINIC FERNANDES, Advocate [OPUC]
 11. Two CCs to SRI SWAROOP OORILLA, Spl. GP for State Tax, High Court for the State of Telangana. [OUT]
 12. Two CCs to GP FOR REVENUE, High Court for the State of Telangana. [OUT]
 13. Two CD Copies
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HIGH COURT

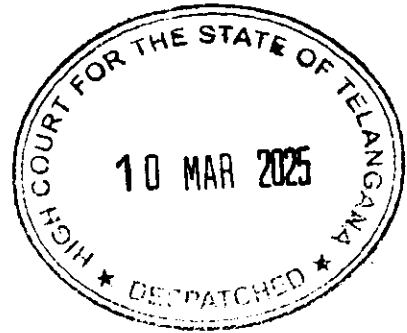
DATED:28/02/2025

ORDER

I.A. No.3 of 2025

IN

WP.No.6692 of 2024



DISPOSING OF THE REV. APPLICATION

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7/3/25*