

**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 IA NO.3 OF 2025

IN

WRIT PETITION NO: 34625 OF 2024

Between:

M/s. DEEPADITYA DEVELOPERS LIMITED, Rep. by its Director, Mr. T. ADITYA REDDY, Address. 6-3-348, 6th Floor, B-Block, Midtown, Road No. 1, Banjara Hills, Hyderabad, Telangana - 500034.

...PETITIONER

AND

1. The 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, Revenue (CT-II) Department, Secretariat, Hyderabad.
3. The State Tax Officer - 2, Saroornagar - 3 Circle, Saroornagar Division, 9th Floor, Mayur Kushal Complex, Abids, Hyderabad - 500001.
4. The 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 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. 34625 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. 34625 of 2024 upon hearing the arguments of

SRI T. PRADYOTH, appearing on behalf of Petitioner and GP FOR REVENUE, on behalf of Respondents the Court made the following: **ORDER**

Parties through their Counsel.

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 W.P.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/-P. CH. NAGABHUSHAMBA
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, T.S., Hyderabad.
2. The Chief Secretary and Special Chief Secretary to Government FAC, Revenue (CT-II) Department, Secretariat, Hyderabad.

3. The State Tax Officer - 2, Saroornagar - 3 Circle, Saroornagar Division, 9th Floor, Mayur Kushal Complex, Abids, Hyderabad - 500001.
4. The Secretary, Secretary, Union of India, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi, 110001
5. The Secretary Goods and Service Tax Council, GST Council Secretariat, 5th Floor, Tower II, Jeevan Bharati Building, Janpath Road, Connaught Place, New Delhi, 110001
6. The Chairman, Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi, 110001
7. The Section Officer, Writ Division Bench Section, High Court for the State of Telangana, Hyderabad
8. The Registrar (Judicial -I), High Court for the State of Telangana , Hyderabad
9. One CC to SRI. T. PRADYOTH, Advocate [OPUC]
10. Two CCs to GP FOR REVENUE ,High Court for the State of Telangana at Hyderabad [OUT]
11. Two CD Copies

BM
BS

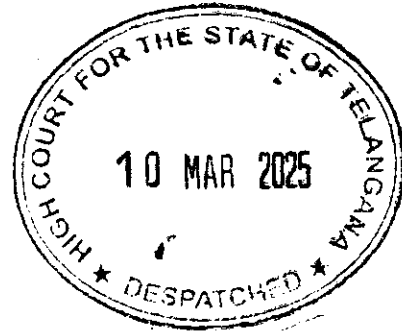
Kpt.

HIGH COURT

DATED:28/02/2025

ORDER

**REVIEW IA No.3 of 2025
IN
WP.No.34625 of 2024**



DISPOSING OF THE REVIEW APPLICATION

(14)

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7/3/25