

**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 IA.NO.1 OF 2025

IN

WRIT PETITION NO: 6856 OF 2024

Between:

M/s. Shlipa Electrical Infra Tech (India) Private Limited, Flat 3 and 20, 2nd Floor, Soni Burliness Complex, Prashanthi Nagar, I.D.A Kukatpally, Hyderabad -500072

...PETITIONER

AND

1. The State of Telangana, Department of Revenue (C.T.) Rep., by it Principal Secretary Secretariat Hyderabad
2. Assistant Commissioner (ST) GST, O/o. Joint Commissioner (ST), Begumpet Division, Hyderabad
3. Assistant Commissioner (ST), Bowenpally II Circle, Begumpet Division, Hyderabad
4. Central Board of Direct Taxes and Customs, Rep. by Chairman Ministry of Finance, Department Revenue, North Block, Central Secretariat, New Delhi-110001
5. Union of India, rep. by its Principal Secretary, Government of India, Ministry of Finance, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110 00.1

...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 02.01.2025 in Writ Petition No.6856 of 2024, passed by the Hon'ble Division Bench-II

This petition coming on for hearing, upon perusing the petition and affidavit filed in support thereof and upon reading the Order dated 02.01.2025 in WP No. 6856 of 2024 and upon hearing the arguments of **SRI T. PRADYOTH**, appearing on behalf of Petitioner and **SRI SWAROOP OORILLA**, SPECIAL GP FOR STATE

TAX, Counsel for the Respondent Nos.1 to 3, SRI DOMINIC FERNANDES SC FOR CBIT for the Respondent No.4 SRI GADI PRAVEEN KUMAR, DY. SOLICITOR GENERAL OF INDIA, Counsel for the Respondent No.5, and on behalf of Respondents 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.

**SD/-P. CH. NAGABHUSHAMBA
ASSISTANT REGISTRAR**

//TRUE COPY//

SECTION OFFICER

To,

1. The Principal Secretary, State of Telangana, Department of Revenue (C.T.)
Secretariat Hyderabad

2. Assistant Commissioner (ST) GST, O/o. Joint Commissioner (ST), Begumpet Division, Hyderabad
3. Assistant Commissioner (ST), Bowenpally II Circle, Begumpet Division, Hyderabad
4. The Chairman Ministry of Finance, Central Board of Direct Taxes and Customs, Department Revenue, North Block, Central Secretariat, New Delhi-110001
5. The Principal Secretary, Government of India, Ministry of Finance, .3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110 00.1
6. Two CCs to SPECIAL GP FOR STATE TAX, High Court for the State of Telangana, at Hyderabad [OUT]
7. The Section Officer, Writ DB Section, High Court for the State of Telangana at Hyderabad.
8. The Registrar (Judicial – I), High Court for the State of Telangana at Hyderabad.
9. One CC to SRI. T.Pradyoth Advocate [OPUC]
10. One CC to SRI. DOMINIC FERNANDES ,SC FOR INCOME TAX [OPUC]
11. One CC to SRI.GADI PRAVEEN KUMAR, DY. SOLICITOR GENERAL OF INDIA [OPUC]
12. Two CD Copies

KKS

BS *PS*

HIGH COURT

DATED:28/02/2025

ORDER

**REVIEW I.A.NO.1 OF 2025
IN
WP.No.6856 of 2024**



DISPOSING THE REVIEW APPLICATION

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