

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

**REVIEW I.A.No. 3 OF 2025  
IN  
WRIT PETITION NO: 34706 OF 2024**

**Between:**

M/s. Sri Sai Krishna Agencies, Dr.No.4-123, Main Road, Vengannapalem, Julurpadu, Bhadradi Kothagudem District-507 166 Represented by its Partner, Mr. Nunna Krishnaiah, Age 60 Years. S/o. Nunna Nagaiah, R/o. 4-123, Vengannapalem, Julurupadu, Bhadradi Kothagudem- 507166

**...PETITIONER**

**AND**

1. The Assistant Commissioner (ST), Kothagudem-II Circle, Warangal Division, D.No.3-2-44, 2nd Floor Near Hanuman Temple, Vidyanagar Colony Kothagudem- 507 101
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 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. 34706 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 affidavit filed in support thereof and upon hearing the arguments of SRI V.VEERESHAM,

appearing on behalf of Petitioner, SRI SWAROOP OORILLA, SPECIAL G.P. FOR STATE TAX appearing for the Respondent Nos.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.*

**SDI-P. CH. NAGABHUSHAMBA  
ASSISTANT REGISTRAR**

**//TRUE COPY//**

**SECTION OFFICER**

To,

1. The Assistant Commissioner (ST), Kothagudem-II Circle, Warangal Division, D.No.3-2-44, 2nd Floor Near Hanuman Temple, Vidyanagar Colony Kothagudem- 507 101

2. The Principal Secretary to Government Revenue Department (Commercial Tax), State of Telangana, Hyderabad, Telangana
3. The Commissioner Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi.
4. The Secretary, Union of India, Ministry of Finance, North Block, New Delhi-110001
5. One CC to SRI V.VEERESHAM, Advocate. [OPUC]
6. One CC to SRI SWAROOP OORILLA, SPL.G.P for State Tax. [OPUC]
7. The Section Officer, Division Bench II, High Court for the State of Telangana at Hyderabad.
8. The Registrar, (Judicial-I), High Court for the State of Telangana at Hyderabad.
9. Two CD Copies.

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**HIGH COURT**

**DATED:28/02/2025**

**ORDER**

**REVIEW I.A.No. 3 OF 2025  
IN  
WP.No.34706 of 2024**



**ORDERING THE I.A**

11 copies  
for  
7/3/25