

**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**

**REV.IA.No.3 OF 2025  
IN  
WRIT PETITION NO: 35247 OF 2024**

**Between:**

Arun Kumar Bansal, Aged about 67 years, S/o. K K Bansal, Prop. M/s. Bansal Fasteners, 5-1-373, Old Ghasmandi, Potta Bathini Complex, Ranigunj, Secunderabad- 500003 R/o. Flat No. 303, Block No. 2, DV Colony, Minister Road, Secunderabad- 500003

**...PETITIONER**

**AND**

1. The Assistant Commissioner ST, Ramgopalpet- Ranigunj-I Circle, Begumpet Division, H.No.6-3-789, 3rd Floor Pavani Prestige, Ameerpet, Hyderabad 500 016
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. 35247 of 2024.

This Petition coming on for hearing, upon perusing the petition and Memorandum of Grounds filed in support thereof and upon reading the Order dt: 02.01.2025 in W.P.No.35247/2024 and upon hearing the arguments of SRI V.VEERESHAM, Counsel for the Review Petitioner and of SRI SWAROOP OORILLA, SPL. GP FOR State Tax Counsel for Respondent Nos.1 and 2 SRI DOMINIC FERNANDES, SC FOR CBIT on behalf of the Respondent No.3 and of

SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL on behalf of the Respondent No.4: 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/-P. CH. NAGABHUSHAMBA  
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Assistant Commissioner ST, Ramgopalpet- Ranigunj-I Circle, Begumpet Division, H.No.6-3-789, 3rd Floor Pavani Prestige, Ameerpet, Hyderabad 500 016
2. Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana, State of 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. The Section Officer, Writ Division Bench, High Court for the State of Telangana, at Hyderabad.
6. The Registrar (Judicial-I), High Court for the State of Telangana, at Hyderabad.
7. One CC to SRI V.VEERESHAM, Advocate [OPUC]
8. One CC to SRI SWAROOP OORILLA, Special Govt Pleader for State Tax [OPUC]
9. One CC to SRI GADI PRAVEEN KUMAR, Dy. SOLICITOR GENERAL OF INDIA [OPUC]
10. One CC to SRI DOMINIC FERNANDES, SC FOR IT [OPUC]
11. Two CD Copies

PSK.

BS

*Kpr*

**HIGH COURT**

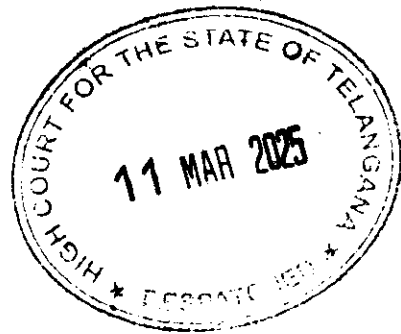
**DATED:28/02/2025**

**ORDER**

**REV.IA.No.3 OF 2025**

**IN**

**WP.No.35247 of 2024**



**DISPOSING OF THE IA  
WITHOUT COSTS**

⑬

KD  
7/3/25