

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 W.P.No:27725 OF 2024
Rev.IA No: 3 of 2025 in W.P.No:32453 OF 2024
Rev.IA No: 2 of 2025 in W.P.No:33375 OF 2024
Rev.IA No: 4 of 2025 in W.P.No:34533 OF 2024
Rev.IA No: 4 of 2025 in W.P.No:34468 OF 2024 &
Rev.IA No: 2 of 2025 in W.P.No:35590 OF 2024

REV. IA NO: 3 OF 2025 IN WRIT PETITION NO: 27725 OF 2024

Between:

Hemanth Kantamneni, S/o. K. Venkata Rao, aged about 39 years Occ.
Business, R/o. E Block, 801, Casa Rouge Kothaguda, Kondapur, Heartcup
Lane, Opp. Nexa Service Centre, Kondapur, Telangana - 500084

...REVIEW PETITIONER/PETITIONER

AND

1. The Assistant Commissioner (State Tax), Punjagutta-2 Circle, Punjagutta Division, Hyderabad, Telangana
2. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana
3. Union of India, Ministry of Finance, Represented by its Secretary, North Block, New Delhi-110001

...RESPONDENTS

Petition under order 7 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 Judgement and order dated 02.01.2025 passed in W.P.No.27725 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 review petition filed in support thereof and upon hearing the arguments of **SRI MOHD MUKHAIRUDDIN**, appearing on Petitioner, **SRI SWAROOP OORILLA, SPL. GP FOR STATE TAX**, appearing on behalf of Respondent No.1 & 2, **SRI GADI PRAVEEN KUMAR, DEPUTY SOLICITOR GENERAL OF INDIA**, appearing on behalf of Respondent No.3.

REV.IA NO: 3 OF 2025 IN WRIT PETITION NO: 32453 OF 2024

Between:

M/s. Christu Krupa Broadcasting Private Limited, Flat No.202, Bhavyas Fantastika, Road No. 12, Banjara Hills, Hyderabad, Telangana- 500034, Represented by Managing Director, Smt. Indira Karrolla, W/o. Singapore Amruthajiah, Aged 56 years, R/o, 1-4-19/9 Street No.7, Habsiguda, Hyderabad, Telangana- 500007

...REVIEW PETITIONER/PETITIONER

AND

1. The Assistant Commissioner (ST), Basheerbagh- Nampally Circle-II, Abids Division, Hyderabad, Telangana- 500001
2. Union of India, Ministry of Finance, Represented by its Secretary, North Block, New Delhi-110001
3. State of Telangana, Through Principal Secretary to Government Revenue Department (Commercial Tax), Hyderabad, Telangana
4. Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi Rep by its Commissioner
5. Axis Bank Ltd, 12th Square Road No 12, Banjara Hills, Hyderabad- 500034 represented by its Manager

...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 Judgement and Order dated 02-01-2025 passed in W.P. No. 32453 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 review petition filed in support thereof and upon hearing the arguments of **SRI MD.SHABAZ**, appearing on Petitioner, **SRI SWAROOP OORILLA, SPL. GP FOR STATE TAX**, appearing on behalf of Respondent No.1 &

3, **SRI GADI PRAVEEN KUMAR, DEPUTY SOLICITOR GENERAL OF INDIA**, appearing on behalf of Respondent No.2, **SRI DOMINIC FERNANDES, Sr. SC FOR CBIC**, appearing on behalf of Respondent No.4, **SRI SUBBA RAO VADREVVU**, appearing on behalf of Respondent No.5.

REV.IA NO: 2 OF 2025 IN WRIT PETITION NO: 33375 OF 2024

Between:

Suklesh Amina Jaiswal, S/o. Amina Srikanth Jaiswal, Occ. Business aged about 34 years, R/o.11-52, Chenna Reddy Colony, Peerzadiguda, Uppal, Medchal - Malkajiri District, Telangana- 500039

...PETITIONER

AND

1. State Tax Officer-1 (ST), Nacharam-1 Circle, Malkajiri Division, Hyderabad.
2. The State of Telangana, rep. by its Chief Secretary, and Special Chief Secretary to Government (FAC), State Tax Department, Secretariat, Hyderabad.
3. Central Board of Indirect Taxes and Customs, (Rep. by its Chairman) GST Policy Wing, Government of India, Ministry of Finance, New Delhi
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 made in Writ Petition No.33375 of 2024.

This petition coming on for hearing, upon perusing the petition and Memorandum of review petition filed in support thereof and upon hearing the arguments of **SRI MOHD MUKHAIRUDDIN**, appearing on Petitioner, **SRI SWAROOP OORILLA, SPL. GP FOR STATE TAX**, appearing on behalf of Respondent No.1 & 2, **SRI DOMINIC FERNANDES, Sr. SC FOR CBIC**, appearing on behalf of Respondent No.3, **SRI GADI PRAVEEN KUMAR, DEPUTY SOLICITOR GENERAL OF INDIA**, appearing on behalf of Respondent No.4.

REV. IA NO: 4 OF 2025 IN WRIT PETITION NO: 34533 OF 2024**Between:**

Mr. Ashish Kumar, S/o Rajmal, Proprietor of M/s. Lodha Steels and Cement, Having Office at 6-3-596/77, Ground Floor, Paras, Naveen Nagar, Khairatabad, Hyderabad, Telangana-500004.

...REVIEW PETITIONER/PETITIONER**AND**

1. The Assistant Commissioner (ST), Khairatabad-Somajiguda-2 Circle, 8th Floor, Mayur Kushal Complex, B-Block, Punjagutta Division, Mayur Kushal Complex, Abids, Hyderabad-500 001.
2. The Commissioner of State Tax, CT Complex, Nampally, Hyderabad Telangana-500 001.
3. State of Telangana, Represented by the Principal secretary, Revenue Department (State Tax) Secretariat, Hyderabad - 500004
4. Union of India, Ministry of Finance, Department of Revenue, Represented by the Secretary, North Block, New Delhi-110001

...RESPONDENTS

Petition under order 41 rule 5, r/w Section 151 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 and judgment dated 02.01.2025 passed in Writ Petition No. 34533 of 2024 by setting aside the same to the extent of WP. No. 34533 of 2024.

This petition coming on for hearing, upon perusing the petition and Memorandum of review petition filed in support thereof and upon hearing the arguments of **SRI KARAN TALWAR**, appearing on Petitioner, **SRI SWAROOP OORILLA, SPL. GP FOR STATE TAX**, appearing on behalf of Respondent No.1 to 3, **SRI GADI PRAVEEN KUMAR, DEPUTY SOLICITOR GENERAL OF INDIA**, appearing on behalf of Respondent No.4.

REV. IA NO: 4 OF 2025 IN WRIT PETITION NO: 34468 OF 2024**Between:**

Mr. Ashish Kumar, S/o Rajmal, age 34 years occ. Proprietor of M/s. Lodha Steels and Cement, Having his office at Ground, 6-3-596/77, Paras, Naveen Nagar, Khairatabad, Hyderabad, Telangana - 500004.

...PETITIONER**AND**

1. The Assistant Commissioner of State Tax, Kairatabad-Somajuguda-2 Circle, 8th Floor, Mayur Kushal Complex, B-Block, Punjagutta Division, Abids, Hyderabad, Telangana - 500001.
2. The Commissioner of State Tax, CT Complex, Nampally, Hyderabad Terangana-500 001.
3. The State of Telangana, Rep. by its Principal Secretary to Government Revenue Department (State Tax) Secretariat, Hyderabad - 500004
4. Union of India, Through Principal Secretary to Government, Ministry of Finance, Department of Revenue, Udyog Bhavan, North Block, New Delhi-110001

...RESPONDENTS

Petition under order 41 rule 5, r/w Section 151 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 and judgment dated 02.01.2025 passed in Writ Petition No. 34468 of 2024 by setting aside the same to the extent of WP.No. 34468 of 2024.

This petition coming on for hearing, upon perusing the petition and Memorandum of review petition filed in support thereof and upon hearing the arguments of **SRI KARAN TALWAR**, appearing on Petitioner, **SRI SWAROOP OORILLA, SPL. GP FOR STATE TAX**, appearing on behalf of Respondent No.1 to 3, **SRI GADI PRAVEEN KUMAR, DEPUTY SOLICITOR GENERAL OF INDIA**, appearing on behalf of Respondent No.4.

REV. IA NO: 2 OF 2025 IN WRIT PETITION NO: 35590 OF 2024

Between:

M/s. Nimit Packers, rep. by its Proprietor, Mr. Narayana Chanda, 7-3-106, Ground Floor, Gagan Pahad, Kattedan, Ranga Reddy District-500 062.

...PETITIONER

AND

1. Assistant Commissioner, (State Tax) (FAC), Keesara-II Circle, Malkajgiri Division.
2. State of Telangana, rep. by its Chief Secretary and Special Chief Secretary to Government (FAC), State Tax Department, Secretariat, Hyderabad.
3. Union of India, rep. by its Secretary, Ministry of Finance, Government of India, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110 001.
4. Central Board of Indirect Taxes and Customs, GST Policy Wing, Government of India, Ministry of Finance, New Delhi, rep. by its Commissioner (GST).

...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.35590 of 2024, passed by the Hon'ble Division Bench-II.

This petition coming on for hearing, upon perusing the petition and Memorandum of review petition filed in support thereof and upon hearing the arguments of **SRI KARTHIK RAMANA PUTTAMREDDY**, appearing on Petitioner, **SRI SWAROOP QORILLA, SPL. GP FOR STATE TAX**, appearing on behalf of Respondent No.1 & 2, **SRI GADI PRAVEEN KUMAR, DEPUTY SOLICITOR GENERAL OF INDIA**, appearing on behalf of Respondent No.3, **SRI DOMINIC FERNANDEZ, Sr. SC FOR CBIC**, appearing on behalf of Respondent No.4.

The Court made the following: COMMON ORDER

As prayed by Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, list this matter on 21.03.2025, to enable him to examine whether the impugned show-cause notices/ orders are unsigned documents and can be disposed of in terms of order passed in I.A.No.3 of 2025 in W.P.No.6692 of 2024.

Ad-interim protection, (if any) which was prevailing in the main writ petitions shall continue till the next date of hearing.

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**SD/-P. GOWRI SHANKAR
ASSISTANT REGISTRAR**

SECTION OFFICER

To,

1. The Assistant Commissioner (State Tax), Punjagutta-2 Circle, Punjagutta Division, Hyderabad, Telangana
2. The Principal Secretary to Government, Revenue Department (Commercial Tax), Hyderabad, Telangana.
3. The Secretary, Ministry of Finance, North Block, New Delhi, Union of India-110001.
4. The Principal Secretary, Revenue Department (State Tax) Secretariat, Hyderabad, State of Telangana – 500004

5. The Principal Secretary to Government, Ministry of Finance, Department of Revenue, Udyog Bhavan, North Block, New Delhi, Union of India-110001
6. The Assistant Commissioner (ST), Basheerbagh- Nampally Circle-II, Abids Division, Hyderabad, Telangana- 500001
7. The Commissioner, Central Board of Indirect Taxes and Customs, GST Policy Wing, New Delhi.
8. The State Tax Officer-1 (ST), Nacharam-1 Circle, Malkajgiri Division, Hyderabad.
9. The Chief Secretary, and Special Chief Secretary to Government (FAC), State Tax Department, Secretariat, Hyderabad, State of Telangana.
10. The Chairman, Central Board of Indirect Taxes and Customs, GST Policy Wing, Government of India, Ministry of Finance, New Delhi
11. The Commissioner of State Tax, CT Complex, Nampally, Hyderabad Telangana-500 001.
12. The Assistant Commissioner, (State Tax) (FAC), Keesara-II Circle, Malkajgiri Division.
13. The Chief Secretary and Special Chief Secretary to Government (FAC), State Tax Department, Secretariat, Hyderabad, State of Telangana.
14. The Commissioner (GST), Central Board of Indirect Taxes and Customs, GST Policy Wing, Government of India, Ministry of Finance, New Delhi.
15. The Assistant Commissioner of State Tax, Kairatabad-Somajuguda-2 Circle, 8th Floor, Mayur Kushal Complex, B-Block, Punjagutta Division, Abids, Hyderabad, Telangana - 500001.
16. The Manager, Axis Bank Ltd, 12th Square Road No 12, Banjara Hills, Hyderabad- 500034.
17. The Section Officer, Posting Section, High Court for the State of Telangana at Hyderabad.
18. The Section Officer, Writ DB Section, High Court for the State of Telangana at Hyderabad.
19. One CC to SRI MOHD MUKHAIRUDDIN, Advocate [OPUC]
20. One CC to SRI MD. SHABAZ, Advocate [OPUC]
21. One CC to SRI SUBBA RAO VADREVU, Advocate [OPUC]
22. One CC to SRI KARAN TALWAR, Advocate [OPUC]
23. One CC to SRI KARTHIK RAMANA PUTTAMREDDY, Advocate [OPUC]
24. One CC to SRI DOMINIC FERNANDES, Sr. SC FOR CBIC [OPUC]
25. One CC to SRI GADI PRAVEEN KUMAR, DEPUTY SOLICITOR GENERAL OF INDIA, High Court for the State of Telangana at Hyderabad [OPUC]
26. Two CCs to SPL GP FOR STATE TAX, High Court for the State of Telangana at Hyderabad [OUT]
27. Two CD Copies

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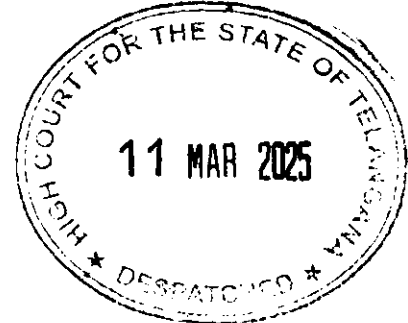
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HIGH COURT

DATED: 28/02/2025

LIST ON 21.03.2025



COMMON ORDER

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Rev.IA No: 2 of 2025 in W.P.No:35590 OF 2024

DIRECTION

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10/03/25
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