

**HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD
(Special Original Jurisdiction)**

FRIDAY, THE SEVENTH DAY OF MARCH
TWO THOUSAND AND TWENTY FIVE

PRESENT

**THE HONOURABLE THE ACTING CHIEF JUSTICE SUJOY PAUL
AND**

THE HONOURABLE DR. JUSTICE G.RADHA RANI

**REVIEW PETITION NO.1 OF 2025
IN**

WRIT PETITION NO: 15150 OF 2024

Between:

M/s. Bhagyalaxmi Cotton Industries, rep. by its Partner, Mr. Purnachandar Rao Nagamalla, 167/A1, 167/A2, Enumamula, Hanumakonda-506 002, Warangal District.

.....PETITIONER

AND

1. Assistant Commissioner (ST), Warangal Urban-I Circle, Warangal.
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, Jeevan Deep Building, 3rd Floor, 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).
5. M/s. Madhuri Cotton Traders, 11-24-26/11/3, Marri Venkataiah Colony, Deshaipet Road, Hanumakonda-506 002. GSTIN 36ASNPT1475D1ZG.

.....RESPONDENTS

Petition Under Section 114 ready with Order 47 Rule 1 & 2 of Code of Civil 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.15150 of 2024, passed by the Hon'ble Division Bench-II.

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 W.P.No.15150 of 2024, upon hearing the arguments of Ms. AKRUTI AGARWAL, appearing on behalf of Petitioner and AGP representing SRI SWAROOP OORILLA, Learned Special Government Pleader for State Tax, for the Respondent Nos.1 & 2, SRI B.MUKHERJEE, Learned Counsel representing SRI GADI PRAVEEN KUMAR, Learned Deputy Solicitor General of India, for respondent No.3 and Ms. B.SAPNA REDDY, Learned Senior Standing Counsel for CBIC, for Respondent No.4, and None Appeared for the Respondent No.5, the Court made the following **ORDER**

Sri Akruti Agarwal, learned counsel for the petitioner.

Sri Swaroop Oorilla, Learned Special Government Pleader for respondent-State Tax.

With the consent finally heard.

Learned counsel for the petitioner by placing reliance on para relief prayed for in the Writ Petition namely, 48 (b) and urge that the validity of Section 16(2)(c) of the CGST Act/SGST Act, 2017 was called in question. This relief cannot be decided by the Appellate Authority. Thus, the Writ Petition may be restored, so that, the said aspect can be argued and decided.

Learned Special Government Pleader for State Tax has raised formal no objection.

We find substance in the argument of learned counsel for the petitioner that the Appellate Authority of the Department will not be able to decide the constitutionality of the statutory provision.

Resultantly, the order passed in WP.No.15150 of 2024, dated 02.01.2025 is recalled. The Writ Petition is restored to its original number.

Accordingly, this Application stands disposed of.

A copy of this order be kept in the writ petition.

**SD/-N. SRIHARI
ASSISTANT REGISTRAR**

//TRUE COPY//

SECTION OFFICER

To

- 1. The Assistant Commissioner (ST), Warangal Urban-I Circle, Warangal.**
- 2. The Chief Secretary and Special Chief Secretary to Government (FAC), State Tax Department, Secretariat, State of Telangana at Hyderabad.**

3. The Secretary, Union of India, Ministry of Finance, Jeevan Deep Building, 3rd Floor, Sansad Marg, New Delhi-110 001.
4. The Commissioner (GST), Central Board of Indirect Taxes and Customs, GST Policy Wing, Government of India, Ministry of Finance, New Delhi.
5. The Registrar Judicial – I, High Court for the State of Telangana at Hyderabad.
6. The Section Officer, Writ D.B. Section, High Court for the State of Telangana at Hyderabad.
7. One CC to Ms. AKRUTI AGARWAL, Advocate [OPUC]
8. One CC to SRI SWAROOP OORILLA, Learned Special Government Pleader for State Tax, Advocate [OPUC]
9. One CC to SRI GADI PRAVEEN KUMAR, Learned Deputy Solicitor General of India, Advocate (OPUC)
10. One CC to Ms. B.SAPNA REDDY, Learned Senior Standing Counsel for CBIC, Advocate (OPUC)
11. Two CD Copies

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HIGH COURT

DATED:07/03/2025

ORDER

**REVIEW No.1 of 2025
IN
WP.No.15150 of 2024**



**DISPOSING OF THE I.A
AND RESTORING THE W.P**

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11/03/25
law