

**HIGH COURT FOR THE STATE OF TELANGANA  
AT HYDERABAD**

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

**PRESENT**

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

**I.A. No.2 of 2025**

**in**

**WRIT PETITION NO: 33448 OF 2024**

**Between:**

M/s. Sumadhura Vasayi Infrastructure LLP., Sy. No. 145 P and 91/2,  
Nanakramguda, Hyderabad, Ranga Reddy District, Telangana 500008, Rep.  
by its Authorized Signatory K. Venkata Rama Rao.

**...PETITIONER**

**AND**

1. The Union of India, Through Secretary, Ministry of Finance, Department of Revenue, North Block, New Delhi 110001
2. The State of Telangana, Rep. by the Principal Secretary to the Government, Revenue (CT) Department, Telangana Secretariat, Hyderabad, Telangana.
3. The Deputy Commissioner (ST), STU-3, Punjagutta Division, o/o Joint Commissioner (State Tax), Punjagutta Division, 5-9-279, 6th Floor, Mayur Kushal Complex, beside Chermas, Abids, Hyderabad 500001, Telangana
4. The Goods and Service Tax Council, Rep. by its Secretary, GST Council, Secretariat, 5th Floor, Tower-II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001.
5. The Central Board of Indirect Taxes and Customs, Rep. by its Chairman, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi-110 001.

**...RESPONDENTS**

Petition under Section 114 r.w. Order 47 Rules 1 & 2 of the Code of Civil Procedure praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to dispense with the filing of the Certified Copy of the Order, dated 02-01-2025 in W.P. No. 33448 of 2024 (Common Order in W.P. No. 1154 of 2024 & batch) in the above Review I.A. in W.P. No. 33448 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 dated 02.01.2025 in W.P.No.33448 of 2024 and upon hearing the arguments of Sri G. Narendra Chetty, Counsel for the Petitioners and of Sri Gadi Praveen Kumar, Deputy Solicitor General of India, on behalf of the Respondent No.1, Sri Swaroop Oorilla, Special GP for State Tax, on behalf of the Respondent Nos.2 and 3, Sri Dominic Fernandes, SC for CBIT, the Court made the following:  
**ORDER**

**Sri G. Narendra Chetty, learned Counsel appearing for the petitioner.**

**Sri Swaroop Oorilla, learned Special Government Pleader appearing for respondent-State Tax.**

This application seeking review is filed on the ground that the Impugned order in the Writ Petition was not pregnant with DIN number and apart from this, the final order is passed on certain grounds which were not subject matter of show-cause notice.

In our opinion, the petitioner can raise such points in appeal and the Appellate Authority is best suited to examine the same. Thus, we find no reason to exercise the review jurisdiction. The petitioner may file appeal within (15) days from before the Appellate Authority by taking all possible grounds. If appeal is preferred within (15) days from today, the Appellate Authority shall decide the same on merits and shall not dismiss it on the ground of delay.

Accordingly, this Application stands disposed of

Registry is directed to keep a copy of this order in the original Writ Petition.

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

**//TRUE COPY//**

**SECTION OFFICER**

To,

1. The Secretary, The Union of India, Ministry of Finance, Department of Revenue, North Block, New Delhi 110001
2. The Principal Secretary to the Government, Revenue (CT) Department, Telangana Secretariat, Hyderabad, The State of Telangana, Telangana.

3. The Deputy Commissioner (ST), STU-3, Punjagutta Division, o/o Joint Commissioner (State Tax), Punjagutta Division, 5-9-279, 6th Floor, Mayur Kushal Complex, beside Chermas, Abids, Hyderabad 500001, Telangana
4. The Secretary, The Goods and Service Tax Council, GST Council, Secretariat, 5th Floor, Tower-II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001.
5. The Chairman, The Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue, North Block, Central Secretariat, New Delhi-110 001.
6. The Section Officer, Division Bench, High Court for the State of Telangana, at Hyderabad.
7. One CC to Sri G. Narendra Chetty, Advocate[OPUC]
8. One CC to Sri Dominic Fernandes, SC for CBIT[OPUC]
9. One CC to Sri Gadi Praveen Kumar, Deputy Solicitor General of India[OPUC]
10. Two CC to The Special GP for State Tax, High Court for the State of Telangana, at Hyderabad[OUT]
11. Two CD Copies

T J  
BS



**HIGH COURT**

**DATED:07/03/2025**

**ORDER  
I.A.No.2 of 2025  
in**

**WP.No.33448 of 2024**



**DISPOSING OF THE APPLICATION**

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11/03/25  
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