

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 I.A.NO.1 OF 2025  
IN

WRIT PETITION NO: 16038 OF 2024

**Between:**

M/s. Bhagalaxmi 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, Mani 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.16038 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.16038 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 and urge that the validity of Section 16(2)(c) of the CGST Act/SGST Act, 2017 was called in question. This relief prayed for cannot be considered and 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 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.16038 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.

//TRUE COPY//

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

**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 (GS), Central Board of Indirect Taxes and Customs, GST Policy Wing, Government of India, Ministry of Finance, New Delhi.
5. M/s. Madhuri Cotton Traders, 11-24-26/11/3, Mani Venkataiah Colony, Deshaipet Road, Hanumakonda-506 002. GSTIN 36ASNPT1475D1ZG.
6. The Registrar Judicial – I, High Court for the State of Telangana at Hyderabad.
7. The Section Officer, Writ D.B. Section, High Court for the State of Telangana at Hyderabad.
8. One CC to Ms. AKRUTI AGARWAL, Advocate [OPUC]
9. One CC to SRI SWAROOP OORILLA, Learned Special Government Pleader for State Tax, Advocate [OPUC]
10. One CC to SRI GADI PRAVEEN KUMAR, Learned Deputy Solicitor General of India, Advocate (OPUC)
11. One CC to Ms. B.SAPNA REDDY, Learned Senior Standing Counsel for CBIC, Advocate (OPUC)
12. Two CD Copies

SA  
BS

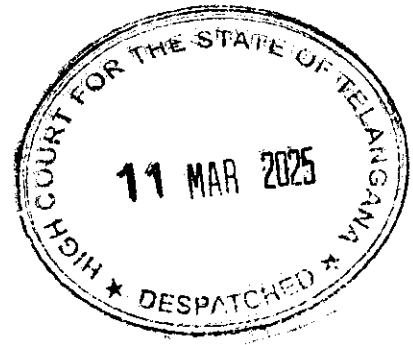


**HIGH COURT**

**DATED:07/03/2025**

**ORDER**

**REVIEW No.1 of 2025  
IN  
WP.No.16038 of 2024**



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

(14)  
11/03/25  
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