

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

**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 IA NO.2 OF 2025
IN
WRIT PETITION NO: 30945 OF 2024**

Between:

M/s. Sun Infratech, Second Floor, Plot No. A 112, Opp. Syndicate Bank, Road No. 70, Journalist Colony, Jubilee Hills, Hyderabad, Telangana - 500033, Rep. by its Partner, Mr. Jampala Rajasekhar Reddy.

...PETITIONER/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 State Tax Officer (ST), Jubilee Hills-IV Circle, Panjagutta Division, IV Floor, EV Block, Mayur Kushal Complex, beside Chermas, Abids, Hyderabad, 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/RESPONDENTS

Petition under Section 114 r.w. Order 47 Rules 1&2 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. 30945 of 2024

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 WP No. 30945 of 2024 and upon hearing the arguments of **SRI G. NARENDRA CHETTY**, appearing on behalf of the Petitioner and **SRI GADI PRAVEEN KUMAR, DY. SOLICITOR GENERAL OF INDIA**, Counsel for the Respondent No. 1, **SRI SWAROOP OORILLA, SPECIAL GP FOR STATE TAX**, Counsel for the Respondent Nos. 2&3, **SRI DOMINIC FERNANDES, SC FOR CBIT** on behalf of Respondent Nos.4&5 the Court made the following:
ORDER

Sri G. Narendera Chetty, learned counsel appearing for the petitioner.

Sri Swaroop Oorilla, learned Special Government Pleader for respondent –State Tax.

Learned counsel for the petitioner submits that in the main writ petition, the petitioner raised a point regarding non-availability of DIN number on the relevant documents and lack of post-audit authorization. Thus, the order in the writ petition may be reviewed.

Learned Special Government Pleader has not raised objection.

In our Opinion, in the main writ petition decided along with W.P.No. 2123 of 2024 and batch, liberty is given to the petitioner to file appeal. The aforesaid points raised by the petitioner's Counsel can form part of appeal and the Appellate Authority is best suited to examine the same. No case is made out for review of the order in the writ petition. 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 Review Application is disposed of.

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

SD/-L. LAKSHMI BABU
ASSISTANT REGISTRAR

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SECTION OFFICER

To,

1. The Secretary, 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, Telangana.
3. The State Tax Officer (ST), Jubilee Hills-IV Circle, Panjagutta Division, IV Floor, EV Block, Mayur Kushal Complex, beside Chermas, Abids, Hyderabad, Telangana.
4. The Secretary, 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, 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, Writ Division Bench Section, High Court for the State of Telangana, Hyderabad
7. One CC to SRI. G. NARENDRA CHETTY, Advocate [OPUC]
8. One CC to SRI. GADI PRAVEEN KUMAR, Dy. SOLICITOR GEN. OF INDIA Advocate [OPUC]
9. One CC to SRI. DOMINIC FERNANDES, SC FOR CBIT[OPUC]
10. Two CCs to SPECIAL GP FOR STATE TAX, High Court for the State of Telangana, at Hyderabad [OUT]
11. Two CD Copies

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CC TODAY

HIGH COURT

DATED:07/03/2025

ORDER

REVIEW IA NO.2 OF 2025
IN

WRIT PETITION NO: 30945 OF 2024



DISPOSING OF THE REIVIEW APPLICATION

(14)
11/03/25
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