

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

WEDNESDAY, THE TWELFTH DAY OF FEBRUARY
TWO THOUSAND AND TWENTY FIVE

PRESENT

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

REVIEW IA NO.3 OF 2025
IN
WRIT PETITION NO: 32826 OF 2024

Between:

M/s. GVK Energy Limited, Having its office at 156-159, Paigah House,
S.P.Road, Secundrabad, Telangana - 500003 Represented by its Authorized
Signatory, Mr.Sanjeev Kumar Singh, S/o.Late.Madan Gopal Singh, Aged
about 60 years, R/o. Hyderabad.

...REVIEW PETITIONER/PETITIONER

AND

1. The Assistant Commissioner (ST), Malkajgiri-1 Circle, Malkajgiri GST
Division, Hyderabad.
2. Commissioner of Commercial Taxes, State of Telangana, C.T. Complex,
Nampally, Hyderabad- 500001.
3. State of Telangana, Rep. by its Principal Secretary, (Revenue) Department,
Telangana, Secretariat Buildings, Hyderabad.
4. Union of India, Represented by its Secretary, Ministry of Finance, Department
of Revenue, Central Secretariat, New Delhi.
5. Central Board of Indirect Taxes and Customs, Department of Revenue,
Ministry of Finance, New Delhi.

...RESPONDENTS/RESPONDENTS

Petition Order 47 Rule 1 of CPC Under Section 114 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 Judgment and Order dated 02-01-2025
passed in W.P. No. 32826 of 2024 and consequently recall the same and hear the
Petitioner in respect of all the issues raised in the writ petition

Counsel for the Petitioner: SRI. M. NAGA DEEPAK
Counsel for the Respondent Nos. 1to3: GP FOR COMMERCIAL TAX
Counsel for the Respondent No.4: SRI GADI PRAVEEN KUMAR,
DY. SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.5: SRI DOMINIC FERNANDES, SC

The Court made the following: ORDER

Sri M. Naga Deepak, learned counsel for the petitioner.

Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, for respondent Nos. 1 to 3.

Learned counsel for the petitioner submits that WP.No. 32826 of 2024 was decided on 02.01.2025 with batch matters including WP.No. 1154 of 2024. By the common order, the petitioners were relegated to avail the remedy of appeal. In the present writ petition, the said remedy is not efficacious for the petitioner because validity of Circular No. 204/16/2023-GST and Rule 28(2) of the CGST Rules as amended by Notification No. 52/2023-Court, dated 26.10.2023, were subject matter of challenge. This Circular and Rule cannot be called in question before the appellate authority.

During the course of hearing, it is agreed that the petitioner may be permitted to file a fresh writ petition assailing the aforesaid Circular and Rule and the order of review in that event will not come in his way and it relegates him to avail the remedy of appeal.

In view of the consensus arrived at, this application is disposed of by permitting the petitioner to file a fresh writ petition assailing the aforesaid Circular and Rule.

SD/-N. SRIHARI
ASSISTANT REGISTRAR
SECTION OFFICER

//TRUE COPY//

To,

1. The Assistant Commissioner (ST), Malkajgiri-1 Circle, Malkajgiri GST Division, Hyderabad.
2. Commissioner of Commercial Taxes, State of Telangana, C.T. Complex, Nampally, Hyderabad- 500001.
3. State of Telangana, Rep. by its Principal Secretary, (Revenue) Department, Telangana, Secretariat Buildings, Hyderabad.
4. Union of India, Represented by its Secretary, Ministry of Finance, Department of Revenue, Central Secretariat, New Delhi.
5. Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, New Delhi.
6. One CC to SRI. M. NAGA DEEPAK, Advocate [OPUC]
7. One CC to SRI. GADI PRAVEEN KUMAR, DY. SOLICITOR GENERAL OF INDIA [OPUC]
8. Two CCs to GP FOR COMMERCIAL TAX, High Court for the State of Telangana, at Hyderabad [OUT]
9. One CC to SRI. DOMINIC FERNANDES, SC [OPUC]
10. Two CD Copies

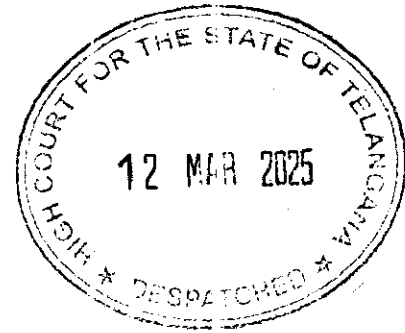
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HIGH COURT

DATED:12/02/2025

ORDER

**REVIEW IA. NO.3 OF 2025
IN
WP.No.32826 of 2024**



DISPOSING OF THE IA

(B)
11/03/25
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