# IN THE HIGH COURT FOR THE STATE OF TELANGANA AT HYDERABAD

WEDNESDAY,THE FOURTH DAY OF FEBRUARY
TWO THOUSAND AND TWENTY SIX

**PRESENT**

**THE HONOURABLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH**
**AND**
**THE HONOURABLE SRI JUSTICE G.M. MOHIUDDIN**

**REVIEW IA NO. 2 OF 2026**
**IN**
**WRIT PETITION NO: 29630 OF 2025**

**Between:**

M/s. N Circle Exim LLP, rep. by its Partner, N. Nikhil, S/o. N. Nageswara Rao, aged about 38 years, R/o. 402, Minar Apartments, Deccan Towers, Basheerbagh, Hyderabad.

**...PETITIONER**

**AND**

1. Joint Commissioner, Customs and Central Excise, Hyderabad GST Commissionerate, Hyderabad.
2. The Union of India, rep. by its Member Secretary, Ministry of Finance, North Block, Parliament House, New Delhi.

**...RESPONDENTS**

Petition under Order 47 Rule 1 of CPC R/W Rule 24 praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to allow the review petition and set aside the order in W.P.No.29630 of 2025, dated 14.10.2025 as well as the order of the 1st respondent dated 01.07.2025 and remand the matter for fresh examination by the 1st respondent

**Counsel for the Petitioner: M/S BHARADWAJ ASSOCIATES**
**Counsel for the Respondent No. 1: SRI D. RAGHAVENDRA RAO**
**(SR SC FOR CBIC)**
**Counsel for the Respondent No.2: Dy.SOLICITOR GENEAL OF INDIA**

**The Court made the following: ORDER**

*Mr. Vedula Venkataramana, learned Senior Counsel representing M/s. Bharadwaj Associates appears for the review petitioner.*

*Mr. D. Raghavendra Rao, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs appears for respondent No.1.*

*2. The present review petition by the writ petitioner questions the statement recorded at para 4 of the impugned order on the submission of the learned Senior Standing Counsel for the Revenue. Taking into account the aforesaid submission and that such unsigned reply was taken note by the Assessing Officer at para 10 of the order-in-original dated 01.07.2025, the writ petitioner was granted liberty to prefer an appeal with statutory pre- deposit with the observation that the appellate authority would entertain its grounds based upon the material placed on record before the Assessing Officer such as its reply though not signed by the authorized signatory or any Director of the Firm as the said reply and materials were owned by the petitioner. Two weeks time was granted to the petitioner to prefer an appeal by impugned order dated 14.10.2025. The petitioner has preferred this review petition on 06.01.2026 questioning the impugned direction based upon the statement of the learned Senior Standing Counsel for the respondent department at para 4.*

*3. Learned Senior Counsel for the review petitioner has referred to reply of the petitioner at page 18 dated 24.06.2025 which carries a signature of the designated partner of the Firm and a stamping of the department dated 01.07.2026 i.e., the date on which the order-in- original was passed. It is submitted that the submission of the learned Senior Standing Counsel for the Revenue that the reply was unsigned was not correct.*

*4. Learned Senior Standing Counsel for the Revenue submits that the document at page 18 dated 24.06.2025 was not filed any time during the course of personal hearing. The proper officer at para 10 of the order-in- original has recorded that on 12.03.2025 the tax payer submitted a letter to the undersigned and requested for 45 days time mentioning the reason that their 26AS statement to be rectified and there were excess reporting of receipts in 26AS. Again on 11.06.2025, the tax payer submitted a reply to the show cause notice* *for consideration addressing to the undersigned without attaching any supporting documentary evidence substantiating their reply and also not signed by any authorized signatory. The tax payer was afforded the opportunity to respond. Though a reply was submitted, it was not E-signed/signed by any Director/authorized signatory of the Firm on their official letter head. As such, the reply is not admissible in terms of Rule 26 of the Central Goods and Services Tax Rules, 2017.3 submits that the copy of the unsigned reply is available with them. The copy of letter dated 24.06.2025 at page 18 of the review petition may have been submitted on the date on which the order-in-original was passed, as it bears the seal of the department dated 01.07.2025.*

*5. However, the letter which was submitted earlier before the Joint Commissioner, Hyderabad, CGST Commissionerate, was dated 09.05.2025 and was not on the letter head of the petitioner. Neither was it signed nor E-signed by any Director or authorized signatory. Therefore, the statement made before the writ Court on behalf of the department was based on the instructions obtained from the record and are on the same lines as recorded by the proper officer in the order-in-original at para 10. Therefore, petitioner has made a vain attempt to seek review of the matter which does not suffer from any error apparent on the face of record. Petitioner is only trying to evade the pre-deposit by seeking remand of the matter to the proper officer on these untenable grounds.*

*6. We have considered the submissions of the learned counsel for the parties and taken note of the ground that the documents relied upon by the petitioner for seeking review of the impugned order.*

*7. A perusal of the order-in-original shows that when the order-in-original was passed, though a reply was submitted by the petitioner, it was not on the letter head or signed or E-signed by the Director or authorized signatory of the petitioner. The letter dated 24.06.2025 bears a seal of 01.07.2025 of the department i.e., the date on which the order-in-original had been passed. As such, this letter dated 24.06.2025 apparently was not submitted any time before the order-in-original was passed.*

*8. Therefore, this Court taking note of the stand of the parties granted liberty to the petitioner to prefer an appeal within a period of two weeks and directed the appellate authority to entertain the grounds based upon the material placed on record before the Assessing Officer, such as, its reply though not signed by the authorized signatory or any Director of the Firm as the said reply and material are owned by the petitioner. Instead of availing it, it has preferred the review petition after considerable lapse of time.*

*9. We do not find any ground of review made out. However, petitioner is granted further two weeks time to file a statutory appeal with pre-deposit. The observations contained in the operative portion of the impugned order shall be applicable if such appeal is filed within the time stipulated.*

*10. The review petition is disposed of with the aforesaid observations.*

SD/- K.BHAVANI SWAMY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Joint Commissioner, Customs and Central Excise, Hyderabad GST Commissionerate, Hyderabad.
2. The Member Secretary, Union of India, Ministry of Finance, North Block, Parliament House, New Delhi.
3. One CC to M/S BHARADWAJ ASSOCIATES, Advocate [OPUC]
4. One CC to SRI. D. RAGHAVENDRA RAO (SR SC FOR CBIC) [OPUC]
5. One CC to DY.SOLICITOR GENERAL OF INDIA [OPUC]
6. Two CD Copies

B M

HIGH COURT

DATED:04/02/2026

ORDER

REVIEW IA NO. 2 OF 2025
IN
WP.No.29630 of 2025

HIGH COURT FOR THE STATE OF TELANGANA
13 APR 2026
★ DESPATCHED ★

DISPOSING OF THE REVIEW PETITION

8 copies
Pvl
30/03/2026