

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

**MONDAY, THE SIXTH DAY OF APRIL  
TWO THOUSAND AND TWENTY SIX**

**PRESENT**

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

**I.A.Nos.1 and 2 of 2026 and Review I.A.No.3 of 2026  
IN  
WRIT PETITION NO: 32270 OF 2024**

**Between:**

M/s. Sri Laxmi Chemicals, 22-5-278, Kalikaman, Gulzarhouz, Hyderabad,  
Telangana - 500002. Rep. by its Proprietor, Sri. Rajgopal Porwal, S/o. Late.  
Ramkishan Porwal, Aged about 64 years, Telangana State.

**...PETITIONER**

**AND**

1. The Deputy Commissioner (State Tax-6), Office of the Commissioner of State Tax, Enforcement Wing, Telangana State, Hyderabad.
2. The Special Commissioner of State Tax, Enforcement Wing, Hyderabad.
3. State of Telangana, Rep by its Principal Secretary, Revenue (CT) Department, Secretariat Building, Saifabad, Hyderabad, Telangana.
4. Union of India, Represented by its Secretary, Ministry of Finance, 4th Floor, A-Wing, Shastri Bhawan, New Delhi - 110001.

**...RESPONDENTS**

**I.A. NO: 1 OF 2026**

Petition under Section 5 of Limitation Act r/w 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to condone the delay of 358 days in representation of the WPSR No. 10834/2025 and direct the registry to number the WP else the Petitioner would suffer serious loss and hardship.

**I.A. NO: 2 OF 2026**

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to dispense with in filing of the certified copy / document of the order passed in W.P. No. 32270/2024 else the Petitioner would be put to severe to loss and hardship.

**Rev. I.A. NO: 3 OF 2026**

Petition under Section 114 R/w Order XLVII rules 1 & 2 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 and recall the order dt. 02-01-2025 passed in WP No.32270 of 2024 decide the writ petition on merits and pas such other order or orders

**Counsel for the Petitioner: SRI M.V.J.K.KUMAR**

**Counsel for the Respondent No.1 to 3: SRI K.SAI AKARSH, AGP, REP.  
SRI SWAROOP OORILLA,  
GP FOR STATE TAX**

**Counsel for the Respondent No.4: SRI PULIMAMIDI SHASHIDHAR REDDY,  
SC FOR CENTRAL GOVT.**

**The Court made the following: ORDER**

**Mr. M.V.J.K.Kumar, learned counsel appears for the review petitioner.**

**Mr. K.Sai Akarsh, learned Assistant Government Pleader representing  
Mr. Swaroop Oorilla, learned Government Pleader for State Tax, appears for  
respondent Nos.1 to 3.**

**List the matter along with I.A.No.1 of 2025 and Review I.A.No.4 of 2025 in  
W.P.No.35628 of 2024.**

**Meanwhile, learned Assistant Government Pleader for State Tax shall  
obtain instructions.**

**In the meantime, no coercive steps be taken against the petitioner  
pursuant to the garnishee notice dated 24.03.2026**

**SD/-M.NAGAMANI  
ASSISTANT REGISTRAR**

**//TRUE COPY//**

**To,**

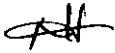
**SECTION OFFICER**

- 1. The Deputy Commissioner (State Tax-6), Office of the Commissioner of State Tax, Enforcement Wing, Telangana State, Hyderabad.**
- 2. The Special Commissioner of State Tax, Enforcement Wing, Hyderabad.**

3. The Principal Secretary, Revenue (CT) Department, Secretariat Building, Saifabad, Hyderabad, Telangana.
4. The Secretary, Ministry of Finance, 4th Floor, A-Wing, Shastri Bhawan, New Delhi - 110001.
5. The Section Officer, Writ Posting Section, High Court for the State of Telangana at Hyderabad.
6. The Section Officer, Writ Non Service Section, High Court for the State of Telangana at Hyderabad.
7. One CC to SRI M.V.J.K.KUMAR, Advocate [OPUC]
8. One CC to SRI PULIMAMIDI SHASHIDHAR REDDY, SC FOR CENTRAL GOVT. [OPUC]
9. Two CCs to SRI SWAROOP OORILLA, SPL. GP FOR STATE TAX, High Court for the State of Telangana at Hyderabad [OUT]
10. Two CD Copies

BSR

TKS



**HIGH COURT**

**DATED: 06/04/2026**

**LIST ALONG WITH I.A.No.1 of 2025 &  
Rev.I.A.No.4 of 2025 in W.P.No.35628 of 2024**

**COMMON ORDER**

**I.A.Nos.1 & 2 of 2026 and REV.I.A.No.3 of 2026  
IN  
WP.No.32270 of 2024**



**DIRECTION**

(13) NT  
18/4/26.