

**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: 32131 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, 41h 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 365 days in representation of the IASR No. 10835/2025 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. 32131/2024 else the Petitioner would be put to severe 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. 32131 of 2024 decide the writ petition on merits, pending disposal of the writ petition.

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.**

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**SD/-P.PONNA KRISHNA
ASSISTANT REGISTRAR**

SECTION OFFICER

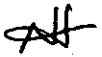
To,

- 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, State of Telangana.
4. The Secretary, Ministry of Finance, 41h Floor, A-Wing, Shastri Bhawan, New Delhi, Union of India - 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, 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.32131 of 2024**

DIRECTION

13/4/26
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