

HIGH COURT FOR THE STATE OF TELANGANA

**MAIN CASE No: W.P.Nos.16896/2020; 7128/2021; 15215/2021; 20710/2021;
20788/2021; 23336/2021; 23386/2021; and 32697/2021**

PROCEEDING SHEET

S. No	DATE	ORDER	OFFICE NOTE
2.	27.06.2023	<u>HCJ & PMD, J</u> <u>I.A.No.1 of 2022 in W.P.No.16896 of 2020,</u> <u>I.A.No.1 of 2022 in W.P.No.7128 of 2021,</u> <u>I.A.No.1 of 2022 in W.P.No.15215 of 2021,</u> <u>I.A.No.1 of 2022 in W.P.No.20710 of 2021,</u> <u>I.A.No.1 of 2022 in W.P.No.20788 of 2021,</u> <u>I.A.No.1 of 2022 in W.P.No.23336 of 2021,</u> <u>I.A.No.1 of 2022 in W.P.No.23386 of 2021,</u> <u>I.A.No.1 of 2022 in W.P.No.32697 of 2021</u> Heard Mr. K.Raji Reddy, learned Senior Counsel for the applicants in all these cases. We have also heard Mr. Bhaskar Reddy Vemireddy, learned Senior Counsel for the respondents/writ petitioners in W.P.Nos.23336 and 23386 of 2021 and Mr. G.Narendra Chetty, Mr. A.V.A.Siva Kartikeya, Mr. M.Naga Deepak and Mr. Kartik Ramana Puttamreddy, learned counsel for the respondents/writ petitioners in the respective writ petitions. These interlocutory applications have been filed seeking a clarification as to whether the common judgment and order dated 05.07.2022 passed in W.P.No.7893 of 2020 and batch which includes the related writ petitions [M/s.Sri Sri Engineering Works v. Deputy Commissioner (CT)], needs to be clarified with regard to limitation period in view of COVID-19 pandemic and extension of limitation by the Supreme Court. We have been informed at the bar that against the aforesaid common judgment and order dated 05.07.2022, applicants have already filed an SLP before the Supreme Court and the same is pending but without any stay.	

In any view of the matter, once the judgment is delivered, the court pronouncing the judgment is rendered *functus officio*; more so, as these are not the applications for review of the common judgment and order dated 05.07.2022 passed in W.P.No.7893 of 2020 and batch, it is not permissible for the court to clarify the judgment delivered by it. In any case, by way of the aforesaid judgment, Court has pronounced on the *vices* of the 'Telangana Value Added Tax (Second Amendment) Act, 2017. No clarification is called for.

Accordingly, all the applications are dismissed.

HCJ

PMD, J

LUR