HIGH COURT FOR THE STATE OF TELANGANA: HYDERABAD

MAIN CASE No: TAX REVISION CASE Nos.1, 3 and 7 of 2008

PROCEEDING SHEET

Sl. No.	DATE	ORDER	OFFICE NOTE
	27.11.2025	**PSK,J & NNR,J** Counsel for the petitioner : Karthik Ramana Puttamareddy Counsel for the respondent: Learned Special Government Pleader State Tax. **I.A.No.1 of 2025 in T.R.E.V.C.No.3 of 2008** **&** **I.A.No.1 of 2025 in T.R.E.V.C.No.7 of 2008** Dispense with petitions are allowed. **I.A.No.1 of 2025 in T.R.E.V.C.No.1 of 2008;** **I.A.No.2 of 2025 in T.R.E.V.C.No.3 of 2008;** **&** **I.A.No.2 of 2025 in T.R.E.V.C.No.7 of 2008** These applications are filed seeking to condone the delay of 3 days in filing the Review Petitions. Considering the delay being only 3 days, these applications are allowed and the delay of 3 days in filing the Review petitions stand condoned. **Rev.I.A.No.2 of 2025 in T.R.E.V.C.No.1 of 2008;** **Rev.I.A.No.3 of 2025 in T.R.E.V.C.No.3 of 2008;** **&** **Rev.I.A.No.3 of 2025 in T.R.E.V.C.No.7 of 2008** The present are the review petitions which have been filed by the petitioner seeking	**(P.T.O.)**

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		for review of the common order dated 28.03.2025 passed by this Court in T.R.E.V.C.Nos.1, 3 and 7 of 2008. The solitary argument advanced by the petitioner in support of the review petitions is that at the time of arguments, he had raised an argument on the ground that if the natural gas i.e., the product pertaining to the assessee is not being accepted to be one under Entry 118 or Entry 72 of Schedule I of the AGPST Act, 1957, the natural gas may be treated as goods reflected in Entry 1 of Schedule 7. Perusal of the judgment, we find that though it has not been formulated in the manual in which the petitioner has advanced, but in paragraph No.18 or in paragraph No.23, we have specifically held that under Entry 118, there is a specific mention of Industrial Gases other than petroleum gases and gases specified elsewhere. Further, in paragraph No.19, we have also considered the argument of the petitioner that the natural gas also cannot be brought within the ambit of Entry 72 of 1st Schedule, for the reason that Entry 72 was dealing with petrol other than the aviation motor spirit and the product pertaining to the petitioner i.e., natural gas was not and cannot be treated to be petrol.	**(P.T.O.)**

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		Considering the fact that Entry 23 in Schedule 6 has given a wider coverage insofar as covering all kinds of gases in any sort or form and which would therefore include natural gas is what our opinion was, in the course of deciding the matter. Since we were firm with this view, the alternative argument which the petitioner wanted to advance so far as bringing the product 'natural gas' under the purview of Schedule 7 Entry 1 is concerned did not find force so far as this Bench is concerned. It was for this reason that the said alternative argument was not considered and appreciated and moreover, in the opinion of this Court would not be a strong ground for invoking the review jurisdiction of this Court in interfering with the order under challenge. Accordingly, all these review applications are rejected. **PSK,J** **NNR,J** Pvt	