

HIGH COURT FOR THE STATE OF TELANGANA

MAIN CASE No: W.P. No. 3745 of 2025

PROCEEDING SHEET

Sl. No.	DATE	ORDER	OFFICE NOTE
04.	09.01.2026	<u>HCJ (AKrS, J) & RY, J</u> <u>I.A. No.4 of 2025</u> Sri Vijhay K Punna, learned Senior Standing Counsel for Central Board Indirect Taxes & Customs appears virtually for applicants/review petitioners. Sri Goondla Venkateswarlu, learned counsel appears virtually for respondent/writ petitioner. On hearing the learned counsel for the applicants and on being satisfied with the explanation made in the accompanying affidavit, delay of 30 days in submitting the Interlocutory Application filed for review of the order dated 08.04.2025 passed in Writ Petition No.3745 of 2025 is condoned. Accordingly, the instant Interlocutory Application is disposed of. HCJ(AKrS, J) RY, J	Transferred to i/o folder before corrections, if any.

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		<u>I.A. No. 3 of 2025</u> This interlocutory application seeking to dispense with filing of the certified copy of the order dated 08.04.2025 is allowed. _____ HCJ(AKrS, J) _____ RY, J <u>REVIEW I.A. No. 2 of 2025</u> Sri Vijhay K Punna, learned Senior Standing Counsel for Central Board Indirect Taxes & Customs appears virtually for review petitioners. Sri Goondla Venkateswarlu, learned counsel appears virtually for respondent/writ petitioner. Heard learned counsel for the review petitioners and the respondent/writ petitioner. By the order under review, the show cause notice and the order of cancellation of registration were set aside by the learned writ Court on the ground of not having a valid signature, name and designation of the Officer.	

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		It is not in dispute that when the case was being decided, no controversion on facts by way of an affidavit was made. The case was decided in the light of the common order dated 28.02.2025 passed by a coordinate bench of this Court in Writ Petition No.21101 of 2024 and batch. However, while setting aside the impugned show cause and the order of cancellation of registration, liberty was reserved with the review petitioners department to proceed against the respondent/writ petitioner in accordance with law. In the present review Interlocutory Application, the review petitioners have sought to bring on record the documents to substantiate that the show cause notice was digitally signed by the Proper Officer. Consequently, the order of cancellation of registration does not suffer from any such error. However, on consideration of the submissions of the learned counsel for the parties, we are of the view that the point now	

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		taken was not urged when the case was decided. There was no controversion on facts as to this issue. The learned writ Court however while setting aside the impugned show cause notice and the order of cancellation of registration gave liberty to the review petitioners to proceed against the writ petitioner in accordance with law. In such circumstances, liberty has also been reserved in favour of the review petitioners department to proceed afresh against the respondent/writ petitioner in accordance with law. We do not find good grounds made out to review the order dated 08.04.2025 taking into account the facts and circumstances and the reasons recorded hereinabove. The instant Interlocutory Application is accordingly dismissed. The review petitioners department may avail of the remedy granted by the learned writ Court. _____ HCJ(AKrS, J) _____ RY, J <i>Kvni</i>	