

HIGH COURT FOR THE STATE OF TELANGANA

MAIN CASE No: W.P.No.35628 of 2024

PROCEEDING SHEET

Sl. No.	Date	ORDER	OFFICE NOTE
4.	25.03.2026	<u>HCJ (AKrS,J) & GMM,J</u> <u>I.A.No.1 of 2025;</u> <u>Review I.A.No.4 of 2025</u> <u>AND</u> <u>I.A.No.1 of 2026</u> Mr. Shaik Jeelani Basha, learned counsel for the petitioner. Ms. Pravalika, learned counsel representing Sri Dominic Fernandes, learned Senior Standing Counsel for Central Board of Indirect Taxes and Customs (CBIC), appears for respondents No.1 and 3. I.A.No.1 of 2025 is filed to condone the delay of 313 days in resubmitting the Review I.A.No.4 of 2025. Review I.A.No.4 of 2025 is directed against the impugned order dated 02.01.2025 in W.P.No.1154 of 2024 and batch in which the present writ petition was also one of them. I.A.No.1 of 2026 is filed seeking revocation of the garnishee notice dated 24.02.2026. The above said batch of writ petitions was disposed of in favour of the Revenue on the plea of limitation by granting liberty to the petitioners to avail the remedy of appeal. Some of the writ petitioners, however, filed a review petition in the disposed matter on the plea that the other grounds taken in those writ petitions i.e., the show cause notice and impugned assessment orders were unsigned, were not decided. The Coordinate Bench of this Court vide order passed in one of the Review I.A.No.3 of 2025 in W.P.No.33954 of 2024 vide order	Transferred to i/o folder, before corrections, if any.

		dated 02.05.2025 disposed of the review application by setting aside the show cause notice and the impugned orders on the ground that they were unsigned reserving liberty to the respondents to issue fresh show cause notice. Learned counsel for the review petitioner submits that though the review I.A.No.4 of 2025 was filed long back, but the same has been taken up on mentioning as garnishee notice has been issued upon them on 24.02.2026. He prays that similar order may be passed in the case of the present petitioner. Learned Senior Standing Counsel for CBIC prays for and is allowed three weeks time to file counter affidavit. List the matter on 27.04.2026. In the meantime, no coercive steps be taken against the petitioner pursuant to the garnishee notice dated 24.02.2026. HCJ (AKrS,J) GMM,J ES	
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